

**Effectiveness of Work-Life Balance practices in audit companies in
Ireland**

Research dissertation presented in partial fulfilment of the requirements
for the degree of
MSc in International Business Management

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28th of August 2020

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I certify that the dissertation entitled: Effectiveness of Work-Life Balance practices in audit companies in Ireland

submitted for the degree of: **MSc in International Business Management** is the result of my own work and that where reference is made to the work of others, due acknowledgment is given.

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Dedication

I dedicate this work to my family, even being so far away made themselves feel close to me, especially my Mom, my Dad and my sister Ingrid. Thank you for supporting me in the accomplishment of this dream and for reminding me how strong I am.

To my brother Hector, you made this possible, thank you for all the help when I was starting to think that it would not be possible.

To my brother (cousin) Marcilio, it all started with you, so words are not enough to tell you how grateful I am for you.

To my colleagues and friends Harshala and Raquel, you were my fortress here, my basis, and without you, I could not do this.

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Abstract

Effectiveness of Work-Life Balance practices in audit companies in Ireland

Talita Cavalcante Silva

The main objectives of this research are three: First, to understand the perception of the employees about the effectiveness of WLB policies in auditing and accounting companies, second, to understand the applicability of WLB policies, if the companies have it and how the employees perceive the effective applicability of these policies by the companies, and third, to analyse the perception of employees about management engagement with WLB policies of auditing companies.

This study showed that Work-Life Balance policies affect the perception of employees about Work-Life Balance. It also proved the importance of management engagement in supporting Work-Life Balance policies. The methodology used in this study is positivism. The method of collection of primary data was through snow-ball in an attempt to achieve the ideal sample size. The results achieved with this study proves an increase in perception of Work-Life Balance when the companies apply Work-Life Balance policies such as Flexible Scheduling and Part-time Work. The perception of the management engagement was perceived in the application of the Work-Life Balance policies Flexible Scheduling and Compressed Workweek.

“You cannot swim for new horizons until
you have courage to lose sight of the shore.”
William Faulkner

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List of Acronyms

WLB	Work-Life Balance
AWA	Alternative Work Arrangement
HR	Human Resources
Gen X	Generation X
Gen Y	Generation Y
UK	United Kingdom
IT	Information Technology

1 Introduction

1.1 Overview

This chapter will explain the purpose of this work and the importance of Work-Life Balance (WLB) for both employer and employees. It will also explain the objectives and the structure of this study, explaining the focus of Work-Life Balance in accounting and auditing companies.

1.2 Research Purpose

The primary purpose of this study is to analyse employee's perception of Work-Life Balance and productivity in Irish accounting and auditing companies. This research will be based on previous studies about Work-Life Balance (WLB) and its impact on the perception of its effectiveness. This research will also analyse the perception of employees WLB policies applied by companies, studying the perception of employees about the results and applicability of these policies. Another point of research is the impact of managers/supervisors on the application of these policies in auditing and accounting companies.

With this research, it is expected to find direct correlations between the effective application of WLB Policies and Practices in auditing and accounting companies in Ireland. To determine positive outcomes to the application of these policies, that will bring improvements in the sector of Strategic Human Resources Management and Responsible Business Management for these companies. The data gathered from this study will help these companies to understand the profile of its employees better.

This study will help the top leader of companies to see WLB policies through the lens of their employees, bringing them a deeper understanding of these policies. It will also clarify its proper applications for auditors and accountants, across gender, age and marital status, with a detail for the generations, average working hours per week, among other findings.

1.3 Significance of the Study

The focus of this research is in measuring Work-Life Balance, due to previous experiences of the researcher in companies that presented an improvement of quality of work and an increasing in productivity when WLB policies were applied. These observations are resultant from the researcher's first-hand experience of the impact of policies such as Banked Hours and Systems Improvement in job satisfaction and better quality of service. The focus in auditing companies is due to the author's previous observations of the highly stressed environment of auditing companies, related to close contact with auditing companies and observations of the employees elevated workload and significant focus on the audited company, always available for the clients, and continuously with very tight deadlines.

The situation of accounting companies, that in some periods, is based on tight deadlines, and projects with demanding clients, and sometimes, the demand of clients to keep the same group of auditors for continuous reports. One main factor for the high-stress environment of accounting professionals is the busy season, when the workload for accountants increase to an average of 63 hours per week (Sweeney and Summers, 2002), with short-term projects/auditing reports bringing a high level of work to be delivered in a short period. This type of work hours makes it hard for auditors to have Work-Life Balance during this period, being one of the main causes to 'Job Burnout', that for accountants represents "a state of exhaustion due to the demand of the workplace" (Sweeney and Summers, 2002, p. 225).

To understand the importance of work-life balance in depth, this study will explain its impact for companies and employees, as below.

Work-life balance is important for employers since it can make the employees more productive, motivated and less stressed, and can be beneficial for companies since it may increase productivity, retention of valuable employees, reduction of costs, maximized available labour, among others (Byrne, 2005).

Work-life balance is also important for employees, in a general manner for the social impact it brings to the family, and for the relationship with the employer, due to an increase in the level of responsibility, bringing a sense of ownership, improvement of relationships with management, by not bringing home problems to work, for having time outside the work to focus on personal issues, among other (Byrne, 2005).

Due to the increasing competitiveness of the market, companies are demanding more time of their employees, increasing pressure to achieve the targets imposed, which can result in work-life conflicts (Lopamudra, 2017). Wayne, Shore & Liden (1997, cited in Pradhan *et al.*, 2016) states that work-life conflicts can be harmful for companies and employees, since it can cause an increase in turnover rates, decrease in commitment, and reduce in the citizenship behaviour.

Even though some studies point work-balance policies more as a resource to assure a future labour force (Wilkinson *et al.*, 2018), these policies are relevant to assure a better level of outputs to companies, employees and society.

The importance and value of WLB in Ireland can be observed in Hofstede's dimension of Indulgence vs. Restraint. According to Çelikkol *et al.* (2019, p. 785): "Indulge is the degree of importance given by the members of the society on personal control of life, fulfilling human desires, enjoyment, and entertainment in daily life".

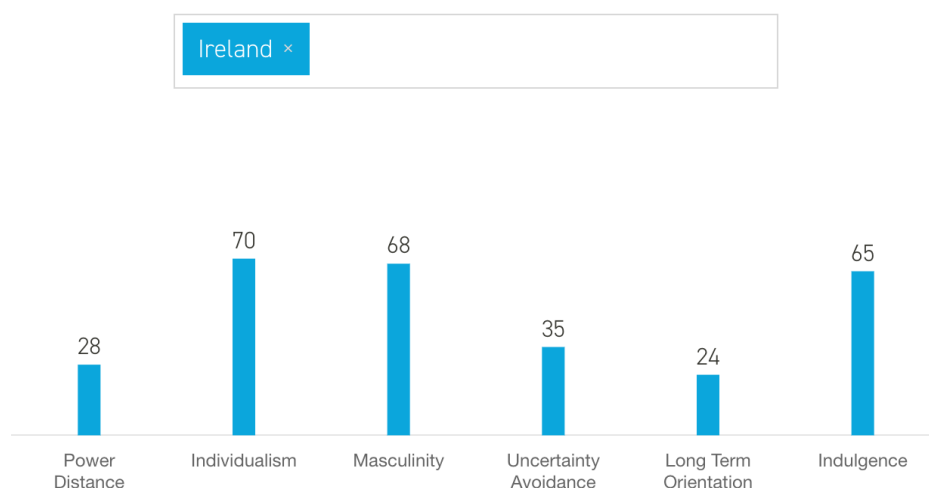


Figure 1: Indulgence level in Ireland according to Hofstede's cultural dimensions theory

The figure above, extracted from the website 'Compare Countries. Hofstede Insights,' shows the level of Indulgence of Ireland, being 65 from a total of 100, which shows that Irish people, in general, value in a high level towards their moments of entertainment and control of life.

According to Sadri and Bowen (2011), work-life balance is an employee benefit that is becoming more important for companies since it is considered a physiological need. In the author's view as per Maslow's theory, this need has to be fulfilled, so other aspects of life can be accomplished. Further, according to Sadri and Bowen (2011), employees are considering WLB a criterion for choosing to work or not in companies. It shows that

if companies have a good reputation in promoting work-life balance, these companies will be able to recruit the best person for their workforce.

Figure 2, below, shows Maslow's Hierarchy of Needs (DiMaggio, 2019). This theory is explained in detail in Maslow and Green, (1943), addressing a theory of motivation, where mainly the needs on the bottom of the pyramid need to be fulfilled before other needs are pursued. The Basic Needs are, in the order showed in the pyramid, Physiological Needs, Safety Needs, Love/Belonging Needs, Esteem and Self-actualization.

In a manner to improve motivation, the items in the bases of the pyramid need to be fulfilled. These items are most associated with pure human nature (Maslow and Green, 1943), and will not be discussed in this study. The items as Love/Belonging and Esteem are more related with social relations, that are connected, in most cases, with WLB policies, that stimulates the use of time for moments with family, friends, personal growth, recreative activities, among others.

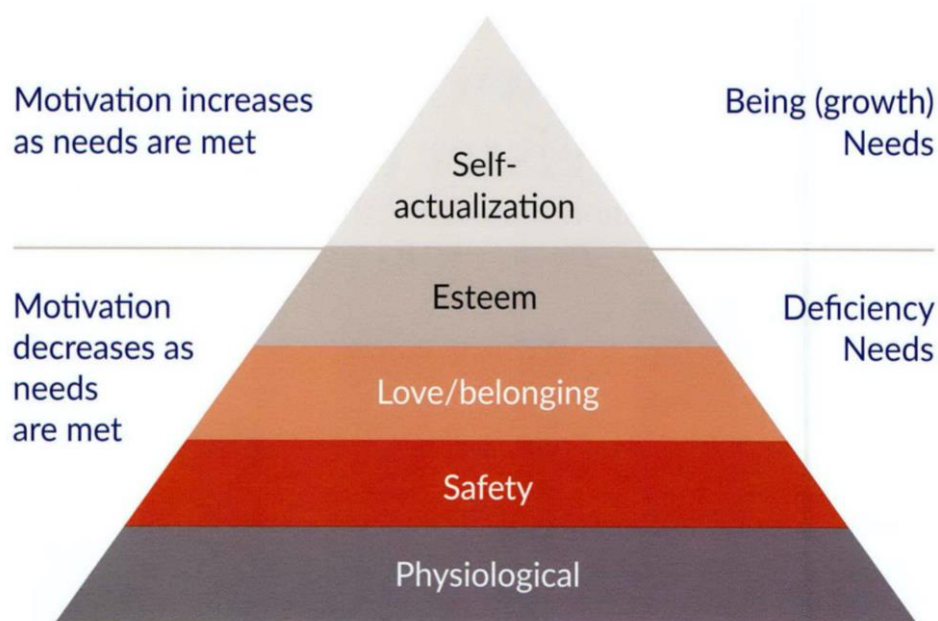


Figure 2: Maslow's Hierarchy of Needs (Source: DiMaggio, 2019)

1.4 Research Objective

The main objectives of this work are:

1. To understand the perception of the employees about the effectiveness of WLB policies in auditing and accounting companies.
2. To understand the applicability of WLB policies, if the companies have it and how the employees perceive the effective applicability of these policies by the companies.
3. To analyse the perception of employees about management engagement with WLB policies in auditing companies.

The reason for the choice to the objectives pointed above, is related to the importance of work-life balance for companies and employees, as explained below.

To a better understanding of the importance and consequences of Work-Life Balance, a brief description of its concept, going back to when the “specific expression ‘work–family balance’ was first used in UK in late 1970s to define an individual’s stability between work life and personal life. Over the past years, there was a change in terminology from work–family balance to present WLB” (Pradhan *et al.*, 2016, p.17). This definition is a very generic way to describe WLB, allowing the understanding that, in this field of work are all the aspects related to it, such as extra hours, work travels, meetings and even more contemporary concepts as skype calls, flexi-hours and home-office. To exemplify personal life activities are all the other features non-related to work, such as family interests, study, exercises, among all the other aspects related to personal life (Lopamudra, 2017).

The results will be achieved through research and application of questionnaires to understand the perception of the employees of the effectiveness of WLB policies. The survey will be conducted in Dublin, considering the variety of companies and population of the region, and that 44% of the urban population of Ireland lives in Dublin (Dublin Chamber, 2020).

The literature showed the impact of WLB policies in companies, such as a more productive workforce, lower absenteeism, improved reputation, amongst others (Byrne, 2005). Another essential point referenced in the literature is the importance of supervisors/direct managers in applying WLB Practices (Au and Ahmed, 2015).

This topic will be handled in the questionnaire, with questions about the relationship with managers, and incentives and practices of managers to incentivise WLB practices.

The main questions addressed in this work are:

- How employees perceive work-life balance policies effectiveness in companies?
- How employees perceive direct management engagement with WLB company's policies?

1.5 Structure of the Study

This study consists of 5 main chapters, with their distribution explained as follows.

Chapter 1 is the introductory chapter, which brings an overview and the details of the Research Purpose and Research Objectives of this study. In this chapter, it was also explained the significance of this study, bringing supportive theories for the basis of this research and the author's reasons for the choice of the studied topic.

Chapter 2 consists of the Literature Review, with strong references of previous studies for the theories and assumptions made in this study. In this chapter, will be explained the definition of leisure, going back to history to explain the origin of WLB, also will be explained the different perceptions among generations, Work-Life Balance trends and policies, explaining possible future policies and some of the policies already being applied by companies.

This chapter also explains the basis of this research, the role of the manager in the applicability of WLB policies and the Conceptual Framework.

In Chapter 3 is the Methodology and Research Design, with explanations of the Research Philosophy and Strategy, the method of collection of primary data with a brief explanation of the pilot test made for the proper collection of data, and the approach to the data analysis, explaining the data treatment before its analysis.

Chapter 4 contains all the information of the data gathered, with the explanation of the methods used to the analysis of the data and the tests utilized in this study. This chapter also contains the finding and discussions resultant of the analysis of the data.

Chapter 5 contains all the conclusions and implications resultant from this study, explaining the limitations and recommendations to the interested parties in this study.

2 Literature Review

2.1 Overview

This chapter will discuss Work-Life Balance in general, going through its definition, past and future trends. The researcher will explain the concept of leisure and its association with non-work time providing an explaining of the Work-Life Balance through generations, detailing the characteristics of Baby Boomers, Generation X and Generation Y, and a brief outline of future trends.

It will also be explained the basis of this research, from observations and theories, and the importance of the manager to the proper implementation of WLB policies.

The Conceptual Framework will also be explained in this chapter, exploring the correlation between practices of Work-Life Balance and the outputs of these practices.

2.2 Definition of Leisure

According to Enke (1968), the definition of leisure is “non-work time”, meaning, as it says, everything that is not associated with work activities.

Non-work time does not include the time utilized during the working hours towards activities related to work, usually in the office, in regular work time basis such as e-mails, phone calls, and nowadays, more recent skype calls, home office and other recent types of work.

What would be considered non-work time will be everything outside the work environment, all the leisure activities, time spent with family, friend, hobbies, outside activities, children and all other related activities.

One of the definitions of Work-Life Balance, according to Visser and Williams (2006, p.14) is “the equilibrium between responsibilities at work and responsibilities outside paid work; having a work-life balance means that this equilibrium is in the right position for the individual concerned”. This definition is in accordance with what has been explained previously, and linked to leisure for this be one of the characteristics of activities outside work.

Nowadays, due to the high connectivity of employees, it is difficult to segregate work from personal life. Even for hiring employees, social networks are being used by Human Resources (HR) departments to contact possible candidates for work (Johnson,

2015). This high connectivity makes hard for employees to ‘turn off’ from the companies during their personal life moments, since it is easy to reply a message in social media, through message apps or even to send an e-mail. It is ‘in the palm of the hand’, some last-minute information that the manager needs, or some urgent situation that requires attention.

As per the authors understanding, these situations that interrupt the free time of the employee can cause stress, since the employee is continuously in contact with the company, and the employee does not have the full time for himself or his family.

Considering that lack of work-life balance can reduce productivity, (Hobson *et al.*, 2001), it is important to segregate the moments of leisure from the moments of work, that will bring benefits for the company and for the employee, increasing productivity, reducing absenteeism, improving organization commitment, among others.

Some research shows that there is a considerable effect of WLB on organizational commitment (Berk and Gundogmus, 2018), with this being one of the impacts of WLB in companies, in this case, in auditing companies.

2.3 The Working Behaviour in Ireland

A study made by Belote (2005) shows that countries such as the United Kingdom have a Low Work-Centric culture, which means that the personality of employees for this culture has a low value to work, and they have a high value for relaxation and leisure.

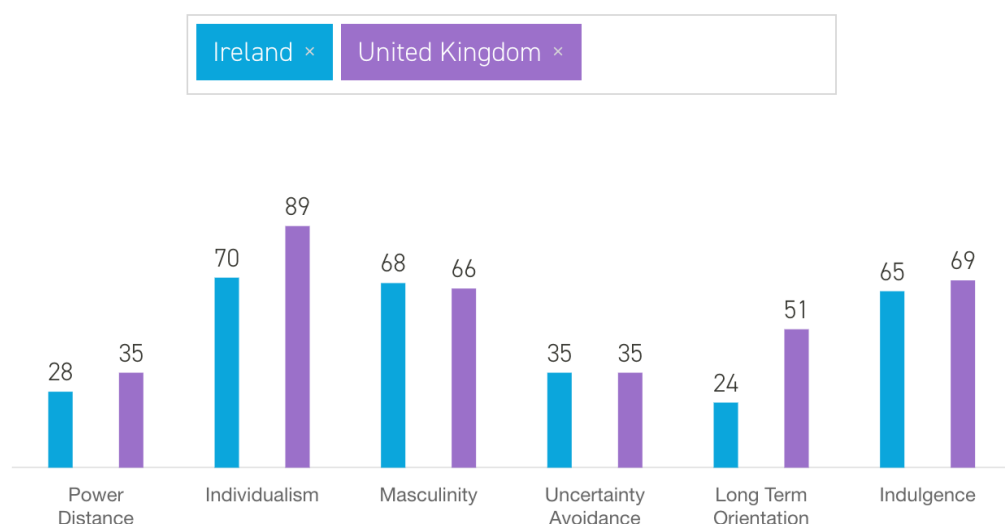


Figure 3: Hofstede's comparison of level of Indulgence between Ireland and United Kingdom

Considering the research mentioned above, which was conducted using 14 countries, among them, United Kingdom, can be observed the profile of the workers of this country, that is a profile of workers that values its moment of leisure and free time for personal achievements.

According to Hofstede's cultural dimensions (Hofstede Insights, n.d.), it can be observed that Ireland and the United Kingdom have similar indicators related to Indulgence, that as previously explained, is the measure for the value of leisure and moments of entertainment.

In this manner, considering the studies mentioned above, can be observed the importance that Irish society, in general, gives to Work-Life Balance, in a way that can be understood how the moments of leisure and moments outside of work are valuable for the society.

2.4 Changes in Work-Life Balance over time, a definition of generations

Companies need to prepare themselves for the mix of cultures that is the workforce nowadays. Every year more millennials are entering the workforce, and companies need to manage the situation of having three different generations in one same company (Lester *et al.*, 2012).

This section will describe the main characteristics of work-life balance for the three generations detailed by Lester *et al.* (2012): 'Baby Boomers', 'Generation X' and 'Generation Y'.

Baby Boomers

They prioritize workplace than any other non-work life (Lester *et al.*, 2012), focusing on financial compensation and promotions. For them, if the company request, they can cancel personal appointments to focus on demands that come on last minute at work (Johnson, 2015).

Generation X

This generation prefers a relatively informal work environment, and for Work-Life Balance, they value personal activities, which are a priority for them. For this profile, work from home became something more natural, so they can use some free time with family and enjoy more work-life balance (Johnson, 2015).

Generation Y

“With regard to work–life balance, members of Generation Y are seen as desiring a balance that allows them to balance play with work in a manner that prioritizes engagements with family and friends over work commitments” Myers & Sadaghiani (2010, cited in Lester *et al.*, 2012, p.19).

According to the passage above, it can be inferred that Generation Y is composed by those who prefer balanced moments, with segregation between work-time and fun-time, in a manner that has different moments for each, specifically. For this generation, due to the constant use of technology, work and life now are a combination, getting mixed (Johnson, 2015).

This generation differs from Baby Boomers, since they value their WLB and are not afraid to speak up when they need more time or more focus on WLB, what sometimes makes them be considered arrogant or too bold (Remer and Wilson, 2013). It is not necessarily the reality, being just the way this generation acts, reflecting their relationship with the company and managers.

The mutual coexistence of the three generations in one company shows the challenge that is for employers to manage the different profiles, rewards and work-life policies required for each one of the generations. The managers also need to consider gender, working time, family situation and many other circumstances and particularities for the employees.

It is also necessary to bear in mind the working area, considering that usually for sales, that are rigid working hours, based on retails or business hours, while for Information Technology (IT) departments, the working hours are different, in the case of consultants, it is even more complicated, since some work for projects, usually travelling, what makes it challenging to have the work-life balance desired for some of the generations explained above.

In the case of management consulting, this type of work is characterized by long work hours and intense travel periods (Wynn and Rao, 2020). It generates among the employees a flexibility stigma, that even if the companies have some work-life policies, due to the characteristic of the company or the role, it is difficult for the employee to make use of these work-life policies. In the case of the consulting industry, one model of work-life policy does not work for all the employees (Wynn and Rao, 2020).

Many companies nowadays have in its workplace more than three generations working together (Lester *et al.*, 2012), each one with different ways of relating themselves in the workplace, of thinking about the future, its attributes and the possibilities for work in

the future. The main characteristics of the generations are briefly explained in the figure below, extracted from Jirasevijinda (2018), where can be observe the main differences for each one of the generations. These generation differences become a challenge for employers to make this variety of personalities and different ways of thinking, to work well in one environment, and to define what are the proper rewards for each one of the generations.

Generation (Birth Years)	Core Values	Goals	Strengths	Challenges
Traditionalists (1922-44)	Fiscal restraint Strong work ethic Self-sacrifice	To be respected To be valued	Service to others Loyalty Discipline	Risk averse Conformist Resistant to change
Baby Boomers (1945-64)	Ideals Success	Lifelong learning Legacy	Idealistic outlook Inspired to succeed	Narcissism Overachievement Process over product
Generation X (1965-80)	Entrepreneurship Ambition Self-trust	Independence Freedom/Few rules	Loyal to self Adaptable/Flexible Creative	Impatient Challenging authority Cynical
Millennials (1981-1996)	Reliance on technology Eagerness to learn Confidence	To be a hero To make a difference	Confident Team oriented Digitally savvy Multitasking	Reward for showing up Need for structure Instant gratification

Adapted from Mohr et al. 2011 & Elliott 2011.

Figure 4: Characteristics of the four generations currently working together in the healthcare setting (Source: Jirasevijinda, 2018)

According to Lopamudra (2017), one approach does not fit for all types of employees. Taking into consideration the values and goals for the different types of generations, the rewards more suitable for each one can be provided.

2.5 Work-Life Balance Trends

Considering the mix of generations previously explained, and the speed of changes in technologies, some different possibilities of work-life balance policies may surge, as in the case of the campaign for a four-day working, launched by Four Day Week Ireland (4DWI). The campaign promotes a four-day working week, with the same rights, only with four days of work, which claims an improvement of productivity, better work-life balance and environment (Anon, 2019a).

The campaign cited above shows the changes in the traditional work structure, with four days of work during the week instead of five working days. This structure allows employees the same rights, with less working hours, improving work-life balance and productivity, being also beneficial for companies and reduces the damage to the environment, due to less utilization of resources.

The four-day working campaign is just one of the new trends of Work-Life Balance policies, in the middle of many other that may come with the time and other needs, and among others that already are a reality in the working environment.

2.6 Work-Life Balance Policies

Taking into consideration the differences in generations, types of companies, roles, and gender, work-life balance policies must be evaluated for the right role, to the right profile. The policies must be created considering the situations appointed above, so there are no problems such as stigmatized employees (Wynn and Rao, 2020). The stigmatized employee is a circumstance caused due to policies that should be beneficial, but that actually cannot be used, because of the routines of the consultants. This comparison can also be applied to the situation of accountants, when some types of policies cannot be applied to their style of work, sometimes characterized by tight deadlines to deliver reports and travel to clients.

The accountants' situation is a classic case of work-life balance policy that in reality cannot be applied. The companies claim that have work-life balance policies, but actually do not consider the reality of the situation of the consultants, since they need to travel regularly. Also due to the close contact with the clients, it is hard to get substitute employees in case of necessity and also there is the need to be frequently available for the demands of the clients, even with the companies bringing innovative flexibility programs (Wynn and Rao, 2020).

The problem of work-life balance policies is also observed in IT service companies, due to the high level of work and pressure over the employees, so they achieve their targets. In this case, can be observed, again, close contact with clients, since usually the employees deal with one specific contract at a time. It results in a need to be constantly in contact with the clients and managers since the clients require them to be always available to solve issues that appear in the last minute.

2.7 Basis of research

This study is based on personal observations by the author about the effects of WLB Policies in companies with two main theories: Maslow's Hierarchy of Needs and Hofstede's Cultural Dimensions.

The researcher's observations include Work-Life Balance Practices applied in companies, such as Banked Hours and Automatization of Systems and their impact on the perception of increasing in improvement of Job Satisfaction and Productivity in companies.

With the application of Automatization of Systems, with more elaborated systems of control of process, the workers could make a better use of time to do less operational work and more analytical work. The time spent in the company was more effective, with less worry about the process and more focus on the outputs of the work. This also improved Job Satisfaction, so the employees could feel that their time was more valuable, and that the company is concerned about the work condition of the employees, by improving the systems utilized by the employees.

The policy of Banked Hours was that all the hours made beyond the regular 40 hours in some weeks of the month could be deduct in some point of the month or the year. If the hours exceeded a specific amount per month or per year, these hours would be converted in payment. In this case the directive to employees was of a minimum Bank of Hours. With this policy the employees could see a balance between the time spent in the company and their free time. In some periods of the month and the year there is a need of more hours, but if the company is effectively in pursuit of WLB Policies, the managers should emphasize the accomplishment of these policies and the deduction of the hours to balance work and personal life.

This policy improved the productivity of employees in two ways:

- Since the managers were encouraging the minimum Bank of Hours, the employees were focusing more on duties during the working period, so they could fulfil their tasks in the determined period.
- Due to the determination of not having extra hours in balance, it was possible to counterbalance the overwork in some periods towards travel, rest or spend more quality time with family.

The connection of personal observations with Maslow's Hierarchy of Needs, will not focus on Physiological and Safety Needs (Maslow and Green, 1943), since these needs are the most basic ones for the survival of the individual, and since this research is based on the individuals that have a job, these conditions are considered to be fulfilled. The next Needs in Maslow's Hierarchy are Love/belonging and Esteem (Maslow and Green, 1943), that would be more considered with the balance between work and non-work activities, related to moments with family and friends, hobbies, leisure, self-

development among others. These Needs have to be fulfilled with work and life balance, so the individual have some time for himself.

The final stage of the pyramid is Self-actualization, that is related to self-fulfilment, being related to do more of what he is capable of (Maslow and Green, 1943). In this context, the highest level of equilibrium will be between his work accomplishments and his personal fulfilling. In this level, the individual has no concerns about the most basic needs for his living and his relationships, and with balanced time between work and non-work activities, he can focus on developing his career, bringing extra contribution to the company.

These must be considered for the profile and characteristics of the employees. In this study, the author will make his analysis taking into consideration the perception of WLB for the different generations (Lester *et al.*, 2012), and the importance according to their culture (Belote, 2005).

In auditing companies, there should be consideration of the cultural factor taken into account, where the average workload is of 49 hours per week and 63 hours during the busy season (Sweeney and Summers, 2002).

2.8 The Role of the Manager

Work-Life Balance Policies cannot be accomplished if not effectively implemented by the company, with a proper support of the managers in defending these policies (Agarwala *et al.*, 2014).

If the company determines the implementation of a new WLB policy, the manager or supervisor is the one responsible to properly apply these policies and transmit the information to the team.

Some problems in implementing WLB Policies, as example of flexi-time is the absence of education and communication of the policies, and the possible stigma or career penalties associated with the use of flexi-time (Downes and Koekemoer, 2011). With this information, the importance of the management can be observed, since most of the issues above can be resolved with a direct communication of the policies. If the control and proper application of the policies is not made properly, it also may lead to bad consequences to the company, such as misuse of flexitime by employees due to lack of discipline (Downes and Koekemoer, 2011).

2.9 Conceptual Framework

The Conceptual Framework is based on Work-Life Balance Practices/Policies, analysing good practices amongst companies, and the perception of employees of the effectiveness of these Practices.

When companies apply Work-Life Balance Practices/Policies these are Good Practices, with outcomes for employees and for the organization (Downes and Koekemoer, 2011). When companies do not have WLB Policies, or any kind of compensation, such as Alternative Work Arrangements (AWA) (Buchheit *et al.*, 2016) for the lack of these policies, this will have an impact for both employees and employer.

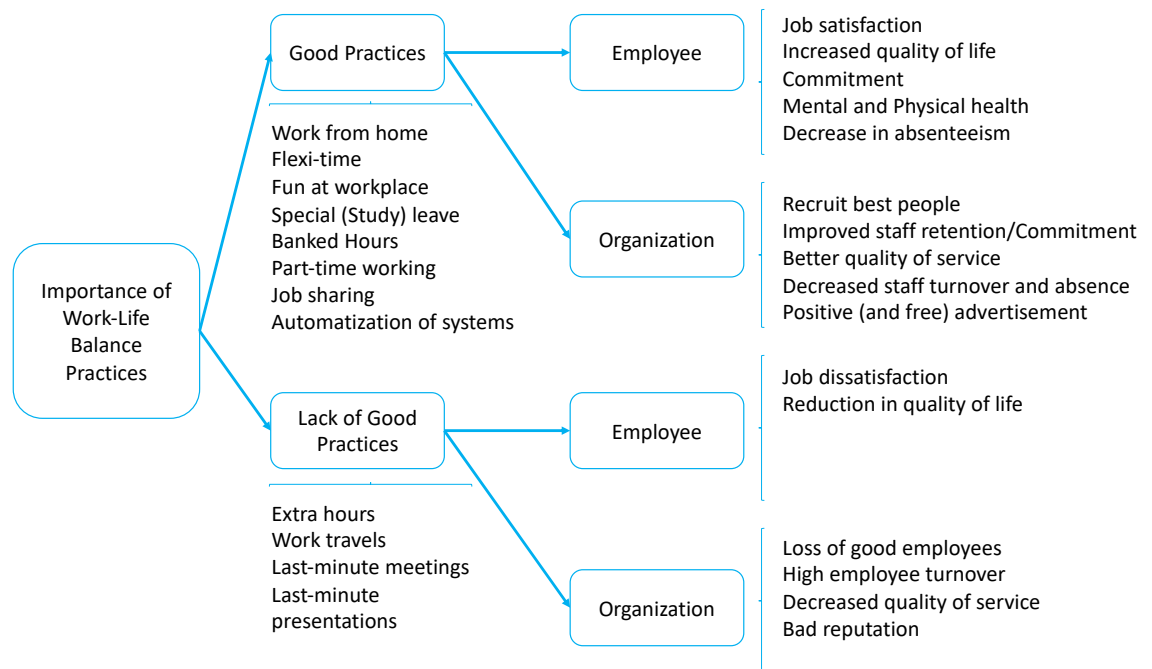


Figure 5: Conceptual Framework

Figure 5 above shows the importance of Work-Life Balance Practices, explaining the main actions of Good Practices and Lack of them, and its consequences on employees and organizations. The detailed Conceptual Framework and the bases for it is explained below.

According to a study made by Maxwell and McDougall (2004), the main common forms of flexibility offered by companies are most related to free time out of work and mostly related to some kind of Leave, such as Parental/paternity, study, emergency and extra maternity leave. There are also policies as Flexitime, Part-time working and Job sharing. Some other activities are connected with WLB Policies, being “employee-

friendly practices such as work from home, flexi-time, fun at workplace, etc” (Lopamudra, 2017, 102).

The reality of work for accounting professionals is hard when related to Work-Life Balance policies. In auditing companies, due to high workload pressure and long work hour shifts, usually there is a high number of work-family conflict and employee burnout (Buchheit *et al.*, 2016). Researches show that high turnover rates and low job satisfaction are related to work-family conflict and burnout (Buchheit *et al.*, 2016).

Buchheit *et al.* (2016 p.43) clarifies that work-family conflict is related to professional and personal conflicting obligations, and burnout refers to high work demands and hard-working conditions.

For accounting firms, in line to reduce employee burnout and work-family conflict, some AWAs can be implemented, such as flexi-time schedules, part-time work, Telecommuting and compressed workweeks (Buchheit *et al.*, 2016).

Studies show that the support of companies to Work-Family demands impact positively the commitment of employees to the organization (Agarwala *et al.*, 2014). Konrad and Manguel, (2000 cited in Lopamudra, 2017 p.103) claims that WLB policies, by reducing the conflict between family and workplace leads to an increase in job satisfaction.

Faragher, Cass, & Cooper, (2005 cited in Dorenkamp and Ruhle, 2019 p.57), states that “Job satisfaction is essential to mental and physical health”. The previous claims put together job satisfaction, mental health and physical health as consequences to employees of Good Practices of WLB.

Managers have a crucial role in WLB Practices (Maxwell and McDougall, 2004), since they are in direct contact with workers and have the power to apply or not WLB Policies implemented by the company. In a manner that to WLB policies be successfully applied to the organization culture, there has to be a strong involvement in management positions of the company (Agarwala *et al.*, 2014).

The quality of management is directly related with Work-Life Balance in firms (Freeman and Shaw, 2009), influenced by management practices. This is also affected by the culture of the organization. If the own manager does not have WLB, he cannot apply these policies for his employees. Shabi (2000) shows the impact of the company culture in managers WLB, and presents the “Top three source of stress: time pressures/deadlines, constant interruptions, and lack of adequate support” (Shabi, 2000, 21). Considering this scenario, if companies present WLB Policies to employees, but

continue with the same culture of tight deadlines, last-minute requests and lack of support (such as incomplete teams and archaic control systems, or no control systems), the WLB Policies cannot be properly applied to employees.

2.10 Conclusion

This chapter successfully explained the importance of WLB, though the definition of leisure, also pointing the behavioural profile of workers in Ireland. There were also explanations about the differences in time perceptions through generations and to WLB trends.

The researcher also pointed out the theories that support this study, with explanations about the chosen subject, and observations about experiences in changes in WLB due to implementation of WLB policies. There was also detailed the importance of the role of the manager for Work-Life Balance.

3 Methodology and Research Design

3.1 Overview

In this chapter, the author will analyse the methodology chosen for this study detailing the Research Philosophy, Research Approach and Research Strategy, and will point the method of collection of primary data. There will also be provided a brief explanation of the pilot study made to achieve the final version of the questionnaire and the approach to data analysis, explaining the treatment that was given to the data gathered from the survey applied.

3.2 Research Philosophy and Approach

To better understand the Research Philosophy and Approach, first, an explanation about the importance of Research, that according to Ryan (2015), is the knowledge resulted from a problem, a question or something that need to be understood.

Considering that ‘A Research Paradigms is a philosophical framework that guides how scientific research should be conducted’ (Collis and Hussey, 2013, p. 55), the management philosophy applied to this study is Positivism. This philosophy is focused on theories that explain social phenomena and establish a causal relationship between the variables, with a certain level of precision and objectivity, with a predominant quantitative approach (Saunders *et al.*, 2019).

The characteristics listed above are the ones which most apply for this study, since this research will be focused on the perception of employees of WLB policies effectiveness in auditing companies through information gathered from questionnaires and analysis of quantitative data, to understand the correlation between WLB Practices and its outputs.

This study is primarily based on the author’s observations about the effectiveness of WLB Policies, sustained by theories such as Maslow’s Hierarchy of Needs and Hofstede’s Cultural Dimensions. These theories relate to the basis for human behaviour concerning motivation factors, being closely related to Work-Life Balance Policies.

3.2.1 Research Design

The Research Design is the process in which the research questions will be answered, with objectives deriving from the questions and the explanation of the process of data collection and the methodological choice (Saunders *et al.*, 2019).

The Research Onion, explained in Saunders *et al.* (2019), shows the process of formulating the Research Design.

For this study, the Research Process will be as follows:

Positivism – As previously explained, this research is based on empirical research, such as observation and experiment (Collis and Hussey, 2013). Positivism approach is based on what already is known and in sensory experience and observation of events (Walliman, 2017). Since this research will be conducted using motivation theories such as Maslow Hierarchy of Needs (Maslow and Green, 1943), and this theory will be applied to WLB Policies and the consequences of the proper applications of these Policies, this study is empirically based.

Deductive - The approach to the theory is through deduction, with the collection and analysis of data to prove the theory presented. According to Saunders *et al.*, (2019 p. 176) ‘Quantitative research examines relationships between variables, which are measured numerically and analysed using a range of statistical and graphical techniques’. This study will go through the analysis of responses of questionnaires, based on Human Resources theories that can be used as measurement of Work-Life Balance.

Mono method quantitative – This model of study is characterized by the use of a single data collection technique, followed by the quantitative analysis of data (Saunders *et al.*, 2019). This study will make use of questionnaires for collection of primary data, with questions that relate to the WLB policies in auditing companies, the perception by employees of the effective applicability of these policies, and the role of managers in the application of these policies.

Survey – The Survey strategy is commonly related to deductive research approach (Saunders *et al.*, 2019). The survey applied in this work will contain close-ended questions, to analyse the quantitative data obtained with the responses, that will be aligned with the Research Objectives. There will also have open-ended questions, so a most complex analysis can be made, to a deeper understanding of the perception of the respondents.

Cross-sectional – This study will be cross-sectional, being compared to as a ‘snapshot’, with the data being collected in one particular period of time, so the study of a phenomenon can be analysed in one time-frame (Saunders *et al.*, 2019). Due to the available period for this research, the time-horizon will be cross-sectional, with the

collection of data being made in one specific period and no further monitoring of the data during longer periods of time.

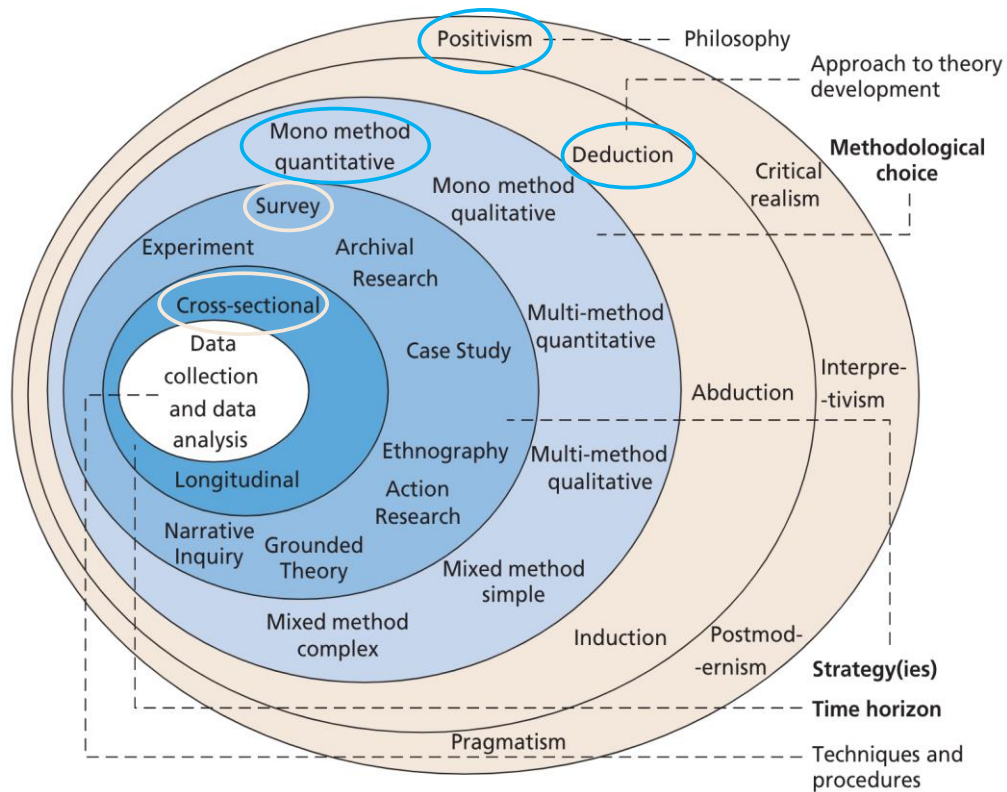


Figure 6: The Research Onion (Source: Saunders et al., 2019)

3.2.2 Methods of Data Collection

This research will be utilising a considerable sample of participants, in line to ensure generalisability to the study.

The criteria for selection of the respondents are entirely restricted to the requirements, with the selection of a sample of auditors/accountants of companies based in Dublin. The selection of a sample to this study is based to the impracticability and time restraint to survey the entire population (Saunders *et al.*, 2019).

There will be no selection of one specific auditing company, so this study not be influenced by any bias or organizational culture.

The selection of respondents will have no limit of age, gender, time of work in the company or in the sector, since this information will be analysed in this study and used for the understanding of the results, as per a deeper understanding of perspective of different generations (Lester *et al.*, 2012).

The collection of data will be through the application of online questionnaires, that will be applied in quantitative research tool “Survey Monkey” (Anon, n.d.). The questionnaire, adapted from previous studies (Buchheit *et al.*, 2016), (Brough *et al.*, 2014), will include basic questions to understand social factors of the respondents and more deep questions about the perception of the respondents about WLB, with definition of terms and concepts. The questionnaires will bring closed-ended questions, that will be directly related to the companies policies, the type of policies and its applicability, but also will bring open-ended questions, to a better understanding of the perception of the employees about these policies and its effectiveness applicability.

Considering the application of questionnaires as unique method of collection of data, this research will be qualified as a mono method quantitative study, with “a single data collection technique” (Saunders *et al.*, 2019, p. 178).

The method of selection of respondents will be through snow ball sampling, this method is based on the interaction of individuals that possess common characteristics (Saunders *et al.*, 2019), in this case all the individuals will be auditors/accountants.

The methods of diffusion of the questionnaire is suitable for snow ball sampling, due to the contact with the respondents being via LinkedIn, due to the extensive database of this social network, with 690 million members worldwide and more than 2 million in Ireland (Anon, 2020), and the interconnection between members (Albrecht, 2011).

The choice of Dublin as local of research is due to the number of auditing companies present in the city, and the consideration urban population living in Dublin (44%), (Dublin Chamber, 2020), also for the concentration of big number of auditing companies, in Dublin, including the Big 4 auditors (IAASA, 2019)

The questionnaires, applied through the online platform “Survey Monkey” (Anon, n.d.), will contain basic questions to understand the social and demographic situation of the participants. This type of information is factual of demographic, Dillman *et al.*, (cited in Saunders *et al.*, 2019, p.512), containing information such as age, gender, marital status, education and occupation. There will be no questions about income. The answer to these questions may be connected to the generation of the participants (Gen X, Gen Y, Baby Boomers) and will be analysed to identify the impact of these variables in behaviour.

Another type of data variable is attitudes and opinions; and behaviours and events, Dillman *et al.*, (cited in Saunders *et al.*, 2019, p.512). This type of information will require to the participants more effort and reflection, and will be identifying their

behaviour and perceptions, and will be deeply analysed to understand the perception of the respondents about WLB Policies.

Some of the deeper questions will analyse their definition of WLB, WLB Policies, the applicability of WLB by the company, their desire for future Policies, among other.

The average time of response to the survey is of 5 minutes, considering the time spend to read the 'Plain Language Statement' and 'Informed Consent Form'.

The distribution of the survey was made through LinkedIn and Snow Ball collection method, that is mainly through the dissemination of the survey to professionals of the area and considering that they would share the survey with their network. It was also posted on groups of auditors and accountants, so the survey could have a bigger visibility between the works of the area. Also, the participants would share the survey again with their network so the survey could achieve a more significant range in its area. There will be no financial implications to the participants, since the survey is free of charge for them.

3.2.3 *Sample size*

This study considered the population of 39,049 accountants in Ireland (IAASA, 2019), the sample size calculated is of 381 people, that would be the ideal number of participants to do the analyse of the data. This number was achieved through "Qualtrics Sample Size Calculator" (Anon, 2019b).

Despite the ideal number of respondents of 381, as previously mentioned, the sample acquired for this study is of 96 fully usable respondents, which data could be analysed.

3.2.4 *Sampling*

The sample method for this study is the snow ball method, as shown by Lee (1993, cited in Saunders et al., 2009) snowball sampling consist in respondents forwarding the survey to others, in this case from the same network, which would lead to similar respondents, from the same group, reducing bias and a most homogeneous sample.

3.3 Research Strategy

Taking into consideration that the Research Philosophy of this study is positivism, the nature of research that better applies is quantitative research design.

The main characteristics of quantitative research, listed in the figure 7 below, extracted from (Saunders *et al.*, 2019), make a direct relation to this study, as will be explained in this topic.

Table 5.1 Characteristics of quantitative research

-
- Researcher is generally seen as independent from those being researched.
 - Those taking part are usually referred to as respondents.
 - Designed to examine relationships between variables.
 - Often uses probability sampling techniques to ensure generalisability.
 - Method(s) used to collect data are rigorously defined and highly structured.
 - Collection results in numerical and standardised data.
 - Analysis conducted through the use of statistics and diagrams.
 - Resulting meanings derived from numbers.
-

Figure 7: Characteristics of quantitative research (Source: Saunders et al., 2019)

The researcher has fully independent from the respondents, not having any kind of relationship with the respondents, or the companies analysed.

The respondents are auditors or accountants working for auditing companies in Dublin, which applies for the objective of this research, that is, in general manners, to analyse WLB Policies impact in auditing companies, detailing the causal relationship between Good Practices of WLB and its outputs.

3.4 Collection of Primary Data

3.4.1 Sources

The data utilised for this study will be collected by the researcher, being characterized as primary data (Saunders *et al.*, 2019).

There will also be other types of data utilized, such as secondary data, that is data collected from other sources, studies, surveys (Saunders *et al.*, 2019), that were not designed for this study, but that can be applied for the purpose of this work.

3.4.2 Access and Ethical Issues

In the questionnaires, there will be the explanation about the treatment of the data, that will only be accessed by the researcher, and by the faculty, in the necessity of validity of

data. All the information provided will be confidential, only saved on the computer of the researcher and on cloud, as backup of the data gathered.

The only identification tool of the respondents is their IP address, so the faculty can verify the appropriate response of the survey by different respondents, and if the respondents wish, they can insert their e-mail address, for future research and in case of need to get in touch with them.

The information provided does not represent any risk to the participants, in any social or psychological way. The participants will not be identifiable, assuring to them total confidentiality. The questions will not provide answers that make possible the identification of the participants, or the companies to which they work for.

The “Plain Language Statement” and the “Consent Form” will be available to the participants at the beginning of the questionnaire, as the first responses of the form. If they consent to the participation of the survey, they declare the reading of both documents provided in the survey.

3.5 Pilot study

A pilot test with 10 participants was conducted prior to the dissemination of the survey to the targeted public.

This pilot test was made sending the survey to acquaintances of the researcher so that could be verified the clarity of the survey and its right applicability. In this case, it was verified the clarity of the text for the ‘Plain Language Statement’ and ‘Informed Consent Form’, in a way that it was clear to the participant of the content and confidentiality of the research. In the case of the respondents answered “No” for the questions about the clarity of information provided and the confidentiality of the study, they would be directed to the end of the survey without answering any questions about the survey, in a way that they don’t provide any data without their consent.

Then the pilot survey was sent to accountants of the area so they could analyse the clarity of the questions for their area and add any information that could be used to improve the questionnaire.

After this, the survey was shared with the supervisor of this work, so it could be verified and then shared with the workers of the area and the data could be collected and analysed.

The information provided for the pilot test was not used for the statistics and analysis of this work.

3.6 Approach to Data Analysis

The data was gathered through Survey Monkey returning 96 valid respondents which data was treated for the analysis. The process of data treating will be explained in this section.

The data gathered was exported from the platform (Survey Monkey) to the format .xlsx, it was treated changing the answers to numeric formats.

The data was segregated into demographic questions, making a correspondence of the question to the numeric value provided.

Question 11 (To what extent do you believe that your organization would support you if you used the following alternative work arrangements?) (Buchheit *et al.*, 2016) from the survey had a scale, that was converted on the format explained as follows:

Table 1: Conversion of scale 1

From	To
Supportive	5
Very Supportive	4
Neutral	3
Not Supportive	2
Not Supportive at All	1

To the remaining questions of the survey, the scale conversion was as shown in table 2:

Table 2: Conversion of scale 2

From	To
Strongly disagree	1
Disagree	2
Neither agree nor disagree	3
Agree	4
Strongly agree	5

This conversion table was utilized for all the remaining questions, except for the question 26, that is an open-ended question. There also has to be observed that some questions have a negative scale, not in a way that the scale is inverted, but the interpretation of the data is inverted, that is the case of questions 14, 17, 18 and 19. Due to the nature of these questions, that make negative assumptions, the correlation

between the answers to this questions and the perception of agreement to the answers will be negative.

This conversion was made so the data could be transferred and analysed on the IBM SPSS platform, bringing the proper correlation between the variables as will be described further in this work.

3.7 Conclusion

This chapter successfully makes the analysis and explanation of the Methodology utilised for this research, explaining the choice of the method utilized for the analysis of the data gathered from this survey. It also detailed the approach to data analysis, explaining all the changes necessaire to the proper analysis of the data in the tool utilized.

4 Presentation and Discussion of the Findings

4.1 Overview

This chapter will explain the data gathering and analysis of this study, detailing the demographics data and number of participants in general numbers.

In this chapter, there will be explained the inferential statistics tests used to this study and how they should be conducted.

The inferential statistics tests through SPSS analysis will be used to verify the two hypothesis listed below:

- Work-Life Balance Policies impact in the perception of Work-Life Balance
- The perception of employees towards the management engagement in the support of Work-Life Balance policies

Beyond the inferential statistics previously mentioned, there were also some correlation tests made on excel, with the presentation of charts, to clarify the association between the following variables:

- The positive view of the balance between work and non-work activities
- The negative view of the impact of demands of work in work-life balance
- The negative view of the impact of demands of work in work-life balance focused on relationships
- Perception of burnout after work related to working hours
- Perception of the impact of work compared to age
- Open-Ended responses

The correlations achieved with the data collected will be analysed and explained according to its outputs and the literature used as a basis for this study.

4.2 Data analysis and interpretation

4.2.1 Data gathering

The application of the survey returned a total of 161 participants. From these respondents, ten answered to the survey in an incomplete way, so the data provided could not be used. Fourteen skipped essential questions, in a manner that their responses could not be considered and 41 were not applicable for the survey, not being a professional from the accounting/auditing sector in the Republic of Ireland.

From the total number of respondents previously mentioned, 96 responded the essential questions for this survey and their data could be utilised for this study, being segregated on the following way, and analysed on the sequence.

Table 3: Demographic data

Gender			
Female		48	
Male		48	
Age		Working hours per week	
18 to 38	71	Until 40	35
39 to 55	19	Between 41 and 48	43
56 or Older	6	49 or Above	18
Dependents		Relationship status	
Yes	36	Single	49
No	60	Married	47

4.2.2 Data analysis

The data analysis and verification will be conducted through the test of multiple regression and correlation. This test analyses the predictability of one dependent variable due to one or more independent variable, assuming that there is a correlation between the variables. Regression tests were also made from previous works about AWA's (Buchheit *et al.*, 2016) and Work-life balance measure (Brough *et al.*, 2014).

This test will be conducted through SPSS, and the verifications of acceptability for this data is from the tables Model Summary and ANOVA, with the following acceptability tests being made:

- Durbin-Watson test, which says that for the data to be accepted the range must be as close as possible to 2 (Moran, 2020);
- R Squared variance, with an acceptable difference level of change (Moran, 2020);
- Sig value, that for this study will be considered under 0.10, which means that there is a Level of Significance of 90 per cent or above.

The Coefficients returned on this analysis will bring the correlations between the independent variables and the dependent variables, so the hypothesis and correlations between them can be verified. In the case of the Unstandardized Coefficients Beta returns a positive value between the variables, it means that the correlation between the

variables is positive, if it brings a negative value then there is an inverted correlation between the factors.

To the Sig value analysis, the author considers values under 0.1, bringing the Level of Significance to above 90 per cent for each one of the analysis of the variables.

The study and a deeper understanding of the statistics will be analysed mainly through the Unstandardized Coefficients Beta and the Significance level.

Beyond the inferential statistics previously mentioned, there were also some correlations made on excel, with the presentation of charts, to clarify the association between the following variables:

- The positive view of the balance between work and non-work activities
- The negative view of the impact of demands of work in work-life balance
- The negative view of the impact of demands of work in work-life balance focused on relationships
- Perception of burnout after work related to working hours
- Perception of the impact of work compared to age
- Open-Ended responses

The data gathered from the perception of the support to the Alternative Work Arrangements was segregated as shown on the table below, showing the percentages of the support to each one of the AWAs.

Table 4: Percentage of responses for Alternative Work Arrangements

Alternative Work Arrangements / % of support for AWA	Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree
Flexible Scheduling	6%	19%	17%	14%	45%
Part-time Work	7%	33%	32%	5%	22%
Compressed Workweek	7%	29%	36%	3%	24%
Work from home	6%	10%	15%	21%	48%
Fun at workplace	3%	23%	29%	15%	30%
Special leave (e.g. Study leave)	8%	15%	27%	14%	36%
Banked hours	5%	8%	31%	17%	39%

From table 4 above, could be extracted the percentage of respondents that agree or strongly agree that the company would support the use of the AWAs. This data is compressed on table 5 below:

Table 5: Company support for AWAs

Alternative Work Arrangement	
Flexible Scheduling	58%
Part-time Work	27%
Compressed Workweek	27%
Work from home	69%
Fun at workplace	45%
Special leave	50%
Banked hours	55%

4.2.3 Perception of Effectiveness of WLB

To the analysis of the perception of the effectiveness of Work-Life Balance policies, there was made correlation and multiple regression tests on the impact of Work-Life Balance policies to the perception of the balance between time spent at work and available time for non-work activities.

For this analysis was utilized the question 11, that measures organizational support to alternative work arrangements, being the independent variable considered for this study, and question 13, that measures the perception of balance between work and non-work activities, as the dependent variable considered for this analysis. Both questions are detailed in the questionnaire attached to this survey.

The correlation test returned an association between the variables Flexible Scheduling, Part-time Work and Compressed Workweek with Work-Life Balance, as shown below:

Table 6: Correlations between AWAs and WLB

		Correlations							
		Work life balance	Flexible Scheduling	Part-time Work	Compressed Workweek	Work from home	Fun at workplace	Special leave (e.g. Study leave)	Banked hours
Work life balance	Pearson Correlation	1	.267**	.324**	.231*	.021	.060	.129	.074
	Sig. (2-tailed)		.009	.001	.024	.839	.560	.212	.475
	N	96	96	96	96	96	96	96	96
Flexible Scheduling	Pearson Correlation	.267**	1	.303**	.312**	.450**	.090	.241*	.174
	Sig. (2-tailed)	.009		.003	.002	.000	.383	.018	.090
	N	96	96	96	96	96	96	96	96
Part-time Work	Pearson Correlation	.324**	.303**	1	.527**	.212*	.140	.311**	.148
	Sig. (2-tailed)	.001	.003		.000	.038	.173	.002	.150
	N	96	96	96	96	96	96	96	96
Compressed Workweek	Pearson Correlation	.231*	.312**	.527**	1	.220*	.270**	.408**	.137
	Sig. (2-tailed)	.024	.002	.000		.031	.008	.000	.183
	N	96	96	96	96	96	96	96	96
Work from home	Pearson Correlation	.021	.450**	.212*	.220*	1	.052	.250*	.271**
	Sig. (2-tailed)	.839	.000	.038	.031		.614	.014	.008
	N	96	96	96	96	96	96	96	96
Fun at workplace	Pearson Correlation	.060	.090	.140	.270**	.052	1	.267**	.064
	Sig. (2-tailed)	.560	.383	.173	.008	.614		.009	.536
	N	96	96	96	96	96	96	96	96
Special leave (e.g. Study leave)	Pearson Correlation	.129	.241*	.311**	.408**	.250*	.267**	1	.074
	Sig. (2-tailed)	.212	.018	.002	.000	.014	.009		.477
	N	96	96	96	96	96	96	96	96
Banked hours	Pearson Correlation	.074	.174	.148	.137	.271**	.064	.074	1
	Sig. (2-tailed)	.475	.090	.150	.183	.008	.536	.477	
	N	96	96	96	96	96	96	96	96

**, Correlation is significant at the 0.01 level (2-tailed).

*, Correlation is significant at the 0.05 level (2-tailed).

Considering that the variables that interfere with WLB are the three pointed above, the results of the multiple regression analysis on SPSS for Alternative Work Arrangements are shown below:

Table 7: Multiple regression of Work-Life Balance perception for AWA

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.371 ^a	.138	.110	1.11795	2.015

a. Predictors: (Constant), Compressed Workweek, Flexible Scheduling, Part-time Work

b. Dependent Variable: Work life balance

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	18.351	3	6.117	4.894	.003 ^b
	Residual	114.983	92	1.250		
	Total	133.333	95			

a. Dependent Variable: Work life balance

b. Predictors: (Constant), Compressed Workweek, Flexible Scheduling, Part-time Work

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	1.928	.400		.000
	Flexible Scheduling	.154	.090	.178	.089
	Part-time Work	.233	.109	.246	.036
	Compressed Workweek	.043	.109	.045	.697

a. Dependent Variable: Work life balance

The validity of this hypothesis can be assured by the numbers on the table above, as highlighted below:

- Durbin-Watson of 2.015
- R Square of 0.138 and Adjusted R Square of 0.110
- Sig of 0.030

4.2.4 Perception of management engagement on WLB policies

There was another analysis made in the inferential statistics, that is the perception of management engagement related to Work-Life Balance policies.

The questions of the survey utilized for this analysis are: Question 11, that measure organizational support to alternative work arrangements as the independent variable considered for the analysis, and question 12, that measure the perception of the management support for the alternative work arrangements as the dependent variable.

The correlation test was made between the questions and returned a relationship between Management engagement and the AWAs Flexible Scheduling, Part-time Work, Compressed Workweek, Work from home and Banked hours, as shown on table 8:

Table 8: Correlations between AWAs and Management Support

		Correlations							
		Work life balance	Flexible Scheduling	Part-time Work	Compressed Workweek	Work from home	Fun at workplace	Special leave (e.g. Study leave)	Banked hours
Work life balance	Pearson Correlation	1	.267**	.324**	.231*	.021	.060	.129	.074
	Sig. (2-tailed)		.009	.001	.024	.839	.560	.212	.475
	N	96	96	96	96	96	96	96	96
Flexible Scheduling	Pearson Correlation	.267**	1	.303**	.312**	.450**	.090	.241*	.174
	Sig. (2-tailed)	.009		.003	.002	.000	.383	.018	.090
	N	96	96	96	96	96	96	96	96
Part-time Work	Pearson Correlation	.324**	.303**	1	.527**	.212*	.140	.311**	.148
	Sig. (2-tailed)	.001	.003		.000	.038	.173	.002	.150
	N	96	96	96	96	96	96	96	96
Compressed Workweek	Pearson Correlation	.231*	.312**	.527**	1	.220*	.270**	.408**	.137
	Sig. (2-tailed)	.024	.002	.000		.031	.008	.000	.183
	N	96	96	96	96	96	96	96	96
Work from home	Pearson Correlation	.021	.450**	.212*	.220*	1	.052	.250*	.271**
	Sig. (2-tailed)	.839	.000	.038	.031		.614	.014	.008
	N	96	96	96	96	96	96	96	96
Fun at workplace	Pearson Correlation	.060	.090	.140	.270**	.052	1	.267**	.064
	Sig. (2-tailed)	.560	.383	.173	.008	.614		.009	.536
	N	96	96	96	96	96	96	96	96
Special leave (e.g. Study leave)	Pearson Correlation	.129	.241*	.311**	.408**	.250*	.267**	1	.074
	Sig. (2-tailed)	.212	.018	.002	.000	.014	.009		.477
	N	96	96	96	96	96	96	96	96
Banked hours	Pearson Correlation	.074	.174	.148	.137	.271**	.064	.074	1
	Sig. (2-tailed)	.475	.090	.150	.183	.008	.536	.477	
	N	96	96	96	96	96	96	96	96

** . Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

The test of multiple regression was made on SPSS between the items highlighted above and management engagement; represented on the table below:

Table 9: Multiple regression of AWAs relation to Management support

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.536 ^a	.287	.247	.83802	2.054

a. Predictors: (Constant), Banked hours, Compressed Workweek, Work from home, Flexible Scheduling, Part-time Work

b. Dependent Variable: Management support

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	25.420	5	5.084	7.239	.000 ^b
	Residual	63.205	90	.702		
	Total	88.625	95			

a. Dependent Variable: Management support

b. Predictors: (Constant), Banked hours, Compressed Workweek, Work from home, Flexible Scheduling, Part-time Work

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.679	.387		4.336	.000
	Flexible Scheduling	.224	.073	.317	3.052	.003
	Part-time Work	-.032	.082	-.042	-.389	.698
	Compressed Workweek	.157	.082	.204	1.908	.060
	Work from home	.124	.078	.164	1.597	.114
	Banked hours	.080	.075	.100	1.076	.285

a. Dependent Variable: Management support

The validity of this hypothesis can be assured by the numbers on the tables above, and highlighted below:

- Durbin-Watson of 2.054
- R Square of 0.287 and Adjusted R Square of 0.247
- Sig of 0.000

4.3 Findings and Discussions

4.3.1 Analysis of Perception of Effectiveness of WLB

The analysis of the employee's perception of the Effectiveness of Work-Life Balance policies is a function of the data gathered from survey questions 11 and 13 are explained further.

Question 11 (To what extent do you believe that your organisation would support you if you used the following alternative work arrangements?) (Buchheit *et al.*, 2016) measures the perception of the employees about the applicability of WLB policies, exemplified by the AWAs: Flexible Scheduling, Part-time Work, Compressed Workweek, Work from home, Fun at workplace, Special leave and Banked hours. Taking into consideration that the responses are from the point of view of the employee, about how they perceive the company support for this AWA, this study will deal explicitly with the employee's perception, not returning effective applicability of these policies (Buchheit *et al.*, 2016).

Question 13 (I currently have a good balance between the time I spend at work and the time I have available for non-work activities) (Buchheit *et al.*, 2016) is the chosen question to better analyse the employee's perception of WLB. This question directly asks to the employee about the balance between work and non-work activities, which is the bases for this study.

For the analysis of the data, the association between the two variables pointed above was measured, through tests of multiple regression and correlation on SPSS, which returned the data shown on the chart below, that will be discussed on this section for the items that have a correlation and for the items that did not present a correlation, explaining the possible reasons for the lack of association between them.

Table 10: Coefficients of Work-Life Balance related to Work-Life Balance policies

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.928	.400		4.821	.000
	Flexible Scheduling	.154	.090	.178	1.719	.089
	Part-time Work	.233	.109	.246	2.129	.036
	Compressed Workweek	.043	.109	.045	.391	.697

a. Dependent Variable: Work life balance

The variables of Flexible Scheduling and Part-time Work, returned an Unstandardized Coefficients Beta positive for both the Alternative Work Arrangements, being 0.154 and 0.233 respectively, meaning a positive correlation between these independent variables and the perception of Work-Life Balance. So, if these AWAs are applied in the companies, the employees perceive an increase in their Work-Life balance. The test also returned a significance level of 0.089 and 0.036 for the respective AWAs, meaning there is a significance level above 90% between the variables.

A more in-depth analysis of these correlations, proves the hypothesis that Work-Life Balance Practices and Policies, in this case represented for the Alternative Work Arrangements, and the perception of Work-Life Balance, here represented by the question 13, previously detailed, have a correlation between them.

In this manner, when these two policies were applied, the perception by the employees of improvement in WLB increased.

A more profound understanding about the Flexible Scheduling and Part-time Work, is due to the nature of these AWA, being related to the number of average working hours in this sector, that is of 49 hours per week (Sweeney and Summers, 2002). The current study showed that 45% of the respondents work between 41 and 48 hours per week, and 19% work more than 49 hours per week, as shown in table 11 below. In this case, these AWA are perceived as improvers of WLB, by giving to the employees the perception of compensation to the significant number of average working hours and the belief that they would have more free time to enjoy a better balance between the time for work and non-work activities.

Table 11: Working hours per week

Working hours per week		%
Until 40	35	36%
Between 41 and 48	43	45%
49 or Above	18	19%

Also considering that these two AWAs gives employees a more significant perception of control of their free time, it improves their feeling of possibility to spend more time with family and friends.

The AWA ‘Compressed Workweek’, despite bringing a positive correlation between the variables, did not present significance for this study. Considering that this is an AWA that would give to the employees more free time, which should be in line with the previous analysed AWA. The Compressed Workweek can still be considered a trend (Anon, 2019a), for companies in Ireland (Grace, 2019). Due to the nature of their work, auditors, accountants and consultants, need to be available for the customers and their norms (Wynn and Rao, 2020). These professionals may or not have Compressed Workweek. So, in this situation, this AWA may be impracticable for this category of employees. The reasons presented above explain the non-correlation between these two variables. This hypothesis can also be reassured by the percentage of respondents that ‘agree’ or ‘strongly agree’ that the company would support them in the ‘Compressed Work Week’, representing 27% of the respondents.

For the AWAs Work from home and Special leave, there was no correlation between these AWAs and Work-life balance, even with these AWA’s returning a high level of perception of agreement with companies policies (69% and 50% respectively).

The reason why there is no correlation between the variables can be related to the actual situation of the coronavirus (Citizensinformation.ie, n.d.). Due to the pandemic, the guidelines for workers are that for those who can, should work from home. Considering the target audience for this survey are office workers, the majority of these employees were affected by the pandemic situation, causing a drastic change for the perception of the relation of these AWAs to WLB on the past few months.

Considering that now employees are working full time from home, confuses the work from home environment. In addition, for those who have children, also at home due to the pandemic, it completely changes the home working environment.

The Alternative Work Arrangements of Work from home and Special leave before the COVID-19 situation possibly would be more accepted as improvements of WLB. But considering the actual pandemic scenario, it is complicated to make the same assumptions than in a scenario without pandemic situation, since some studies proved that in periods of crises there is a negative impact in the perceived work-life balance (Gregory *et al.*, 2013).

4.3.2 Analysis of Perception of management engagement on WLB policies

The analysis of the perception of Management Engagement on Work-Life Balance policies was made based on the questions 11, that measure organizational support to alternative work arrangements and 12, that measure the perception of the management support for the alternative work arrangements. The test of multiple regression made on SPSS brought the following Coefficients, that will be utilized to analyse the results of the survey.

Table 12: Management support on Alternative Work Arrangements

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.679	.387		4.336	.000
	Flexible Scheduling	.224	.073	.317	3.052	.003
	Part-time Work	-.032	.082	-.042	-.389	.698
	Compressed Workweek	.157	.082	.204	1.908	.060
	Work from home	.124	.078	.164	1.597	.114
	Banked hours	.080	.075	.100	1.076	.285

a. Dependent Variable: Management support

The Management support returned a positive correlation and a level of significance above 90% to the AWAs Flexible Scheduling and Compressed Workweek, what means that by having this level of significance, these are the policies that the employees perceive as being supported by the managers (Julien *et al.*, 2011).

The assumptions that can be made about these two AWAs are that, in the case of Flexible Scheduling, it is a most mature form of Work Arrangement, with studies being made since the 1980s (Welch and Gordon, 1980). In this manner, this type of work arrangement can be considered more acceptable by the managers, from the employees, for being more common in this professional environment.

This kind of AWA is also more attuned to the accounting/auditing sector due to the schedule of the employees, since in some periods of the year, they have to deliver reports in a shorter period of time (Sweeney and Summers, 2002).

The Compressed workweek also brought a positive and significant return from the data gathered, meaning that the employees perceive the support of the managers for this AWA. In this case, management support can be related to the increase in productivity due to fewer days worked, but more hours in the days. Also, management support can be validated due to the benefits of this AWA, such as delegating authority,

disseminating information and maintaining coverage and supervision (Ronen and Primps, 1981). Since the employees are working less days per week, they have make better use of the available working days. This is related to the points listed above and justifies management engagement for these policies.

For the two AWAs listed above, management engagement proved supportive of these policies (Julien *et al.*, 2011), confirming the hypothesis of this study.

For the AWAs Part-time Work, Work from home and Banked hours, the significance level was above 0.10, and for the AWAs Fun at workplace and Special leave, there was no correlation between the variables. This means that employees feel there is no direct management support for these AWAs.

This data infers that even if the companies apply some kind of AWA, managers do not always support the use of these policies. This is a factor relating to the decrease of perception of WLB.

4.3.3 *The positive view of the balance between work and non-work activities*

The data gathered was also treated to a more simplistic analysis, considering the percentage of respondents that answered according to the scale: Strongly disagree, Disagree, Neither agree nor disagree, Agree and Strongly agree, to their perception of support to AWAs. This data is cross-compared with the questions 15 (I feel that the balance between my work demands and non-work activities is currently about right) (Brough *et al.*, 2014) and 16 (Overall, I believe that my work and non-work life are balanced) (Brough *et al.*, 2014). The respective results are depicted figures 8 and 9 displayed below:

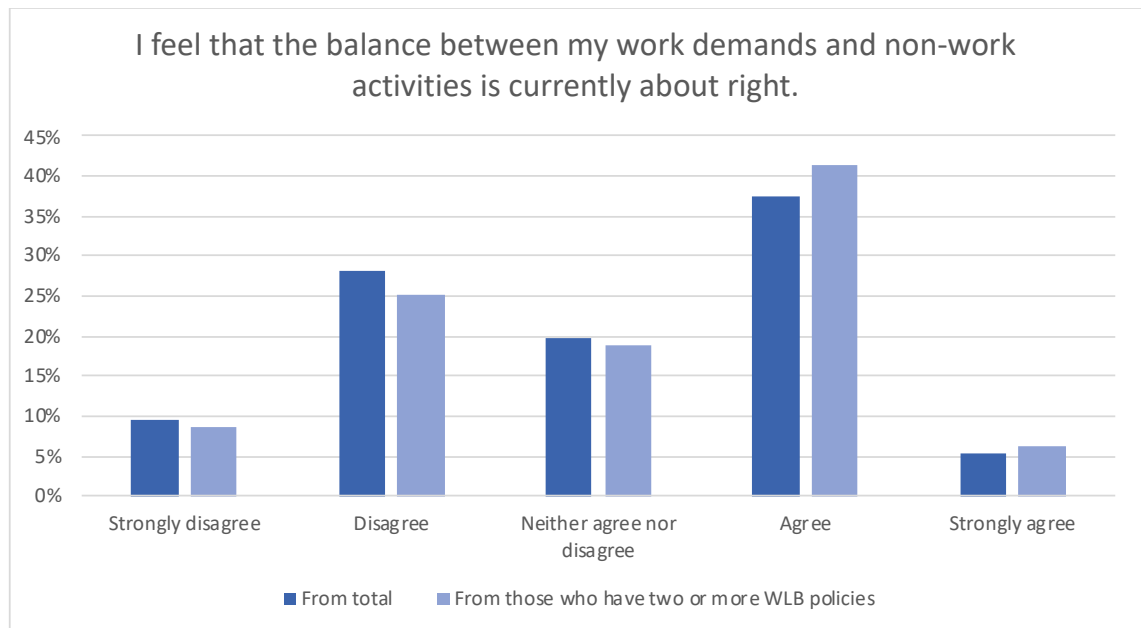


Figure 8: WLB x WLB Policies Perception 1

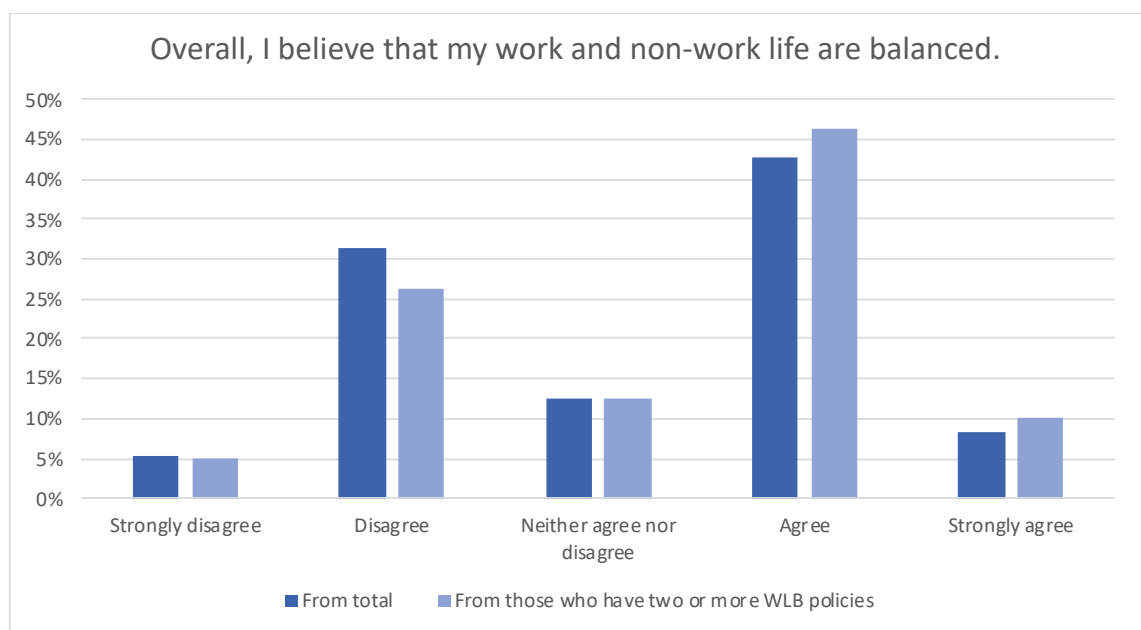


Figure 9: WLB x WLB Policies Perception 2

Both questions analyse, in different ways, how respondents perceive their WLB.

The logic applied for the confection of the two graphs was the same, that will be explained as follows.

Both graphs analyse the percentage of the respondents according to their response to the scale: Strongly disagree, Disagree, Neither agree nor disagree, Agree and Strongly agree. The darker column of the charts shows their answer comparing to the total number of respondents, which will show their total perception of WLB, without the

impact of any of the AWA. This question simply analyses how they perceive the organizational support for the AWAs.

The clearer columns also show the percentage of perception of agreement to WLB policies from companies, but this time considering from the respondents that affirmed that the companies would be supportive to two or more AWAs. This information was achieved by segregating the respondents that answered that 'agree' and 'strongly agree' to question 11. This data there was further filtered to show the percentage of perception for WLB for those who perceive support from the companies to the AWAs.

From the analysis of the charts it can be observed an increase in the percentage of answers for 'agree' and 'strongly agree' among the respondents that have two or more AWAs being supported by the organization.

The change in the percentage is noted as follows:

In figure 8, corresponding to question 15, the percentage increased from 43% to 47%. In figure 9, corresponding to question 16, there was an increase from 51% to 56%.

This increasing was compensated on the answer 'disagree' that, in question 15, went from 28% to 25%, and in question 17, from 31% to 27%.

These changes are not in very significant values, but these charts supplement the hypothesis that the existence Work-Life Balance Policies impact in the perception of Work-Life Balance (Buchheit *et al.*, 2016).

4.3.4 *The negative view of the impact of demands of work in work-life balance*

The data gathered was also treated in responses with a negative point of view, which returned the graphs related to the questions 14 (I have difficulty balancing my work and non-work activities) (Brough *et al.*, 2014) and 17 (The demands of my work interfere with my personal life) (Buchheit *et al.*, 2016) of the questionnaire respectively listed below:

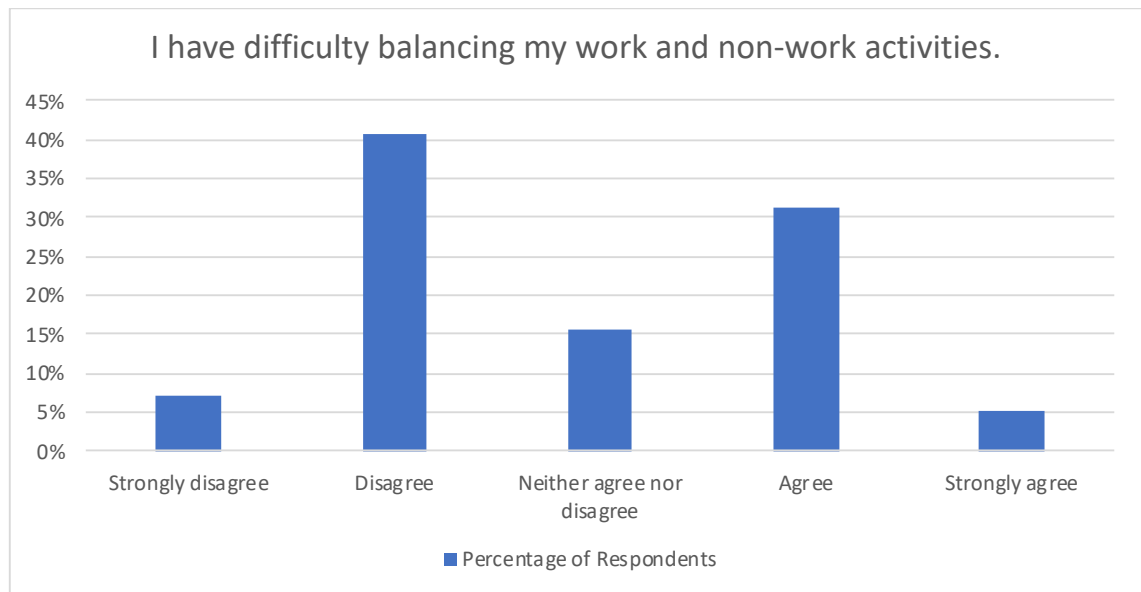


Figure 10: Q.14 - I have difficulty balancing my work and non-work activities (Brough et al., 2014)

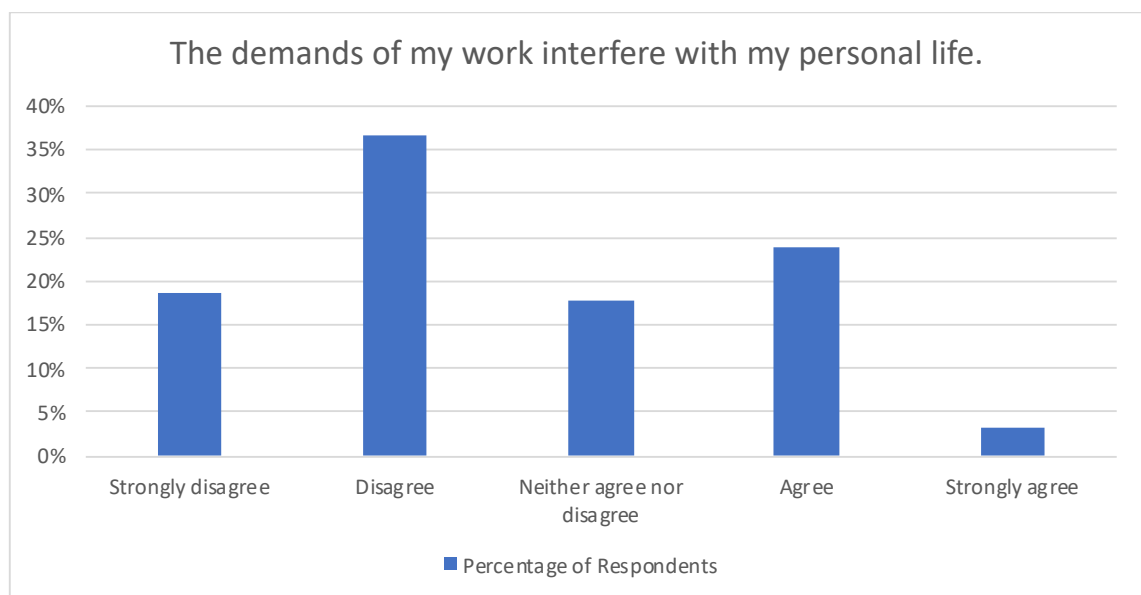


Figure 11: Q17 - The demands of my work interfere with my personal life (home, family, or leisure time) (Buchheit et al., 2016)

The questions 14 and 17, have a negative connotation, in this case if the respondents answer that they ‘strongly disagree’ or ‘disagree’, it is relating to an increase in WLB. Both charts bring the highest percentage of respondents that ‘disagree’ and ‘strongly disagree’ from the questions, which shows that they perceive that they do not have difficulty in balancing the demands of work and personal life.

The sum of the percentage of respondents from the total, that answered, that ‘disagree’ and ‘strongly disagree’ for questions 14 and 17 are 48% and 55% respectively, being in the case for question 17, the majority of the respondents.

Relating to the question 17, that analyses the impact of demands of work in personal life, returned that 19% of the respondents ‘strongly disagree’ and that 36% ‘disagree’, in a way that is possible to understand the direct impact of the work demands on their personal life. The answers obtained from this study are in disagreement with previous studies that claimed work demands impact employee ability to avail of AWAs, which consequently impact their WLB (Buchheit *et al.*, 2016).

Despite disagreeing with the study previously mentioned, these results are in accordance to Hofstede’s dimension of Indulgence vs. Restraint (Hofstede Insights, n.d.), since for Ireland the level of Indulgence is high, being 65 from a total of 100, Irish people value their enjoyment time in daily life, and can also be related to a perception of accomplishments at work.

4.3.5 *The negative view of the impact of demands of work in work-life balance focused on relationships*

The questions 18 and 19, which graphs are shown below also have a negative point of view, but have more specific language that shows the concerns with time dedicated to family and friends.

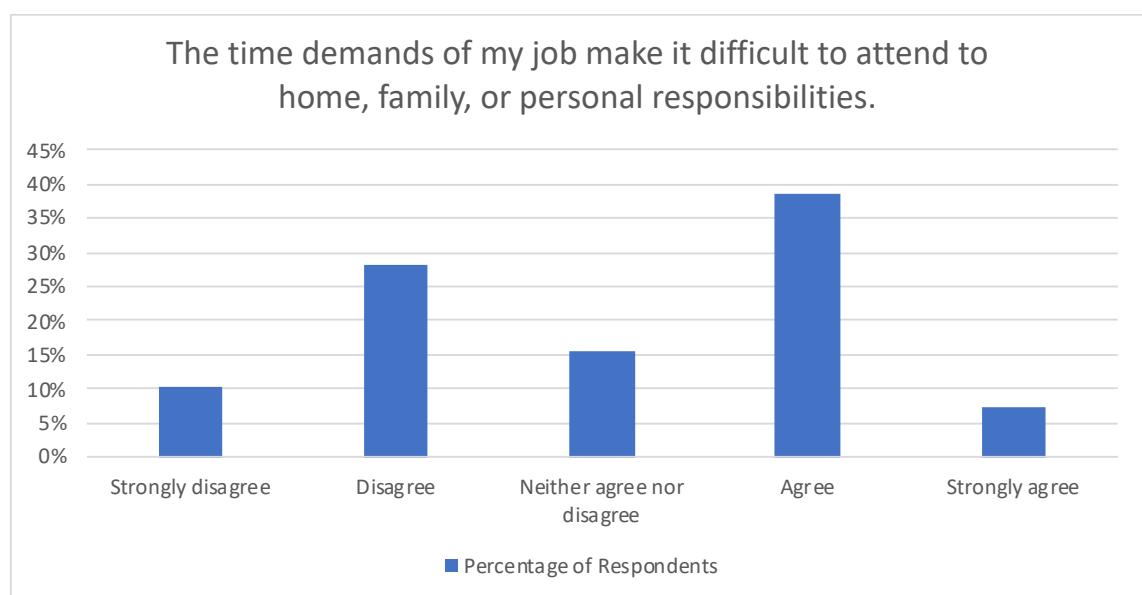


Figure 12: Q18 - The time demands of my job make it difficult to attend to home, family, or personal responsibilities (Buchheit *et al.*, 2016)

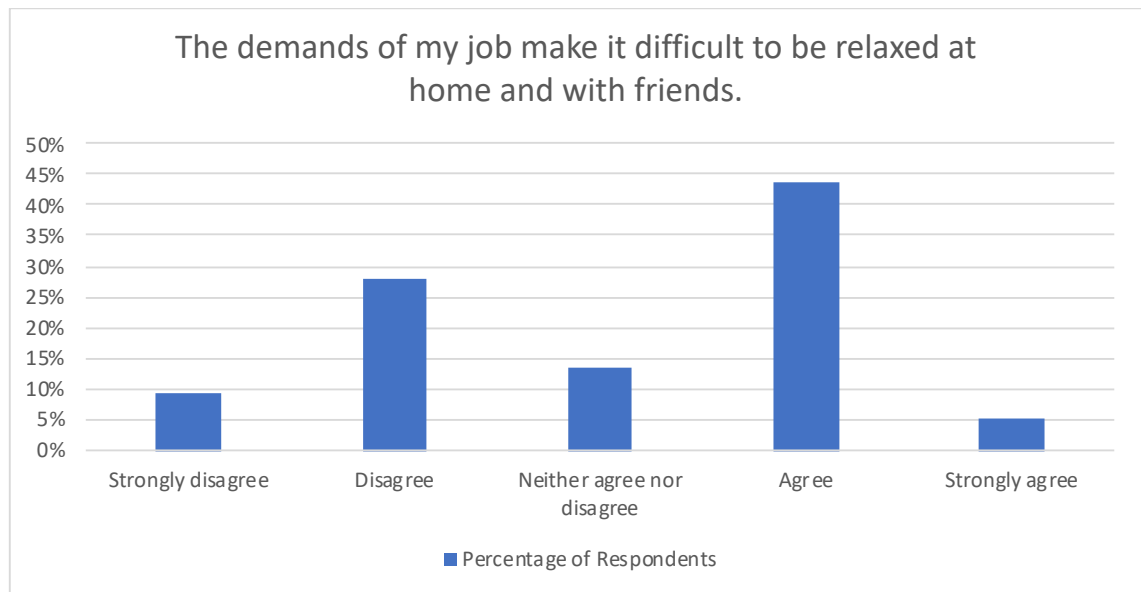


Figure 13: Q.19 - The demands of my job make it difficult to be relaxed at home and with friends (Buchheit et al., 2016)

The figures 12 and 13 show the perception of work-life balance for the respondents, relating to their responses respectively to the questions 18 (The time demands of my job make it difficult to attend to home, family, or personal responsibilities) (Buchheit et al., 2016) and 19 (The demands of my job make it difficult to be relaxed at home and with friends) (Buchheit et al., 2016).

These questions, such as 14 and 17 also have a negative connotation, but on their text, they emphasize the difficulties to conciliate work-time with the time spent with family and friends.

These two questions show a perception of Work-Life Balance conflict, considering that the percentage of respondents that answered ‘strongly agree’ and ‘agree’ to question 18 are respectively 7% and 39%, and to question 19, the percentage is 5% and 44%. These questions show that the job demands and time demand for work impact on the desired time spent with family and friends (Brough et al., 2014). This analysis is in line with studies from Buchheit et al. (2016), since it is observed a high level of family-conflict.

In this case, due to the demands of work and time-demanding activities for the sector, it is hard for the employees to attend to family and friends events, related to work-life conflict (Dorenkamp and Ruhle, 2019). When these demands are more deep related to the relationships, in case that people need more time off the work environment, the WLB is endangered.

4.3.6 Perception of burnout after work related to working hours

The data was also crossed in a way to verify the employee's perception of burnout, compared with their average working hours per week.

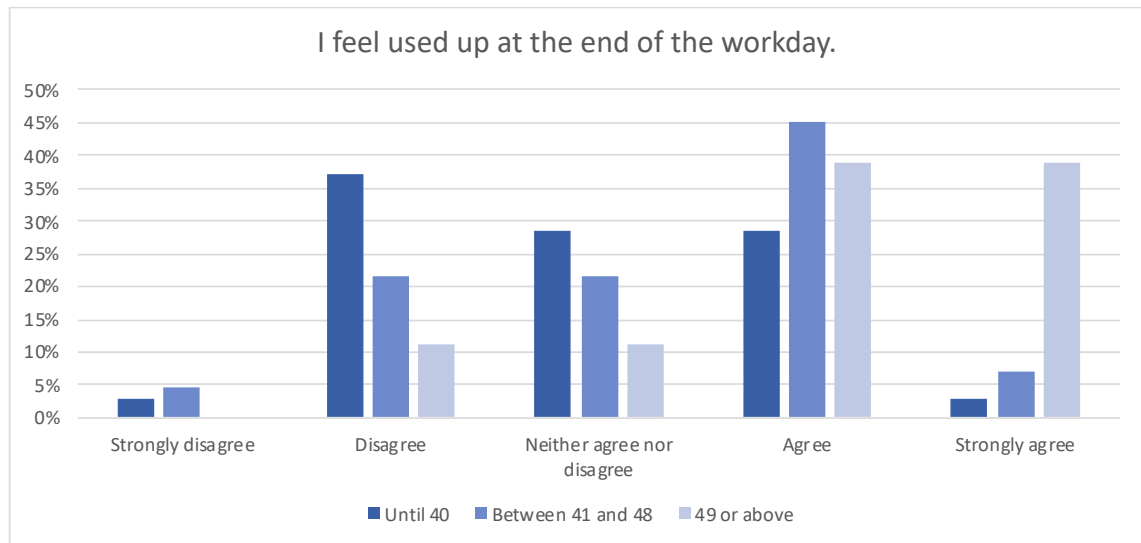


Figure 14: Q.21 - I feel used up at the end of the workday (Buchheit et al., 2016)

Figure 14 above, shows the correlation between the average working hours per week and the perception of feeling used up at the end of the workday.

This chart shows that for the ones that work on average more than 49 hours per week, 39% of the respondents said that 'strongly agree' that feel used up after the workday, and 39% of the respondents said that 'agree' to this question. This shows that 78% of the respondents feel used up at the end of the workday, representing a high level of stress for those who work on average long periods per week, what reduces their WLB.

This data is in accordance with researches that point that in seasonal periods, the pressure to deliver work increases (Buchheit *et al.*, 2016), which causes an increase in average working hours. In this manner, causing increases in burnout levels, here represented by the perception of feeling used up after workday.

The table below shows the perception of burnout, from the answers of question 22 (I feel burned out from my work) (Buchheit *et al.*, 2016), segregating the responses for the average number of working hours per week.

Table 13: Perception of job burnout comparing to working hours per week

Hours per week / Job Burnout	Strongly disagree	Disagree	Neither agree nor disagree	Agree	Strongly agree
Until 40	11%	31%	26%	26%	6%
Between 41 and 48	5%	38%	21%	33%	2%
49 or above	0%	28%	22%	17%	33%

The data shown on table above reassures the impact of working hours in the perception of job burnout, showing that 50% of the respondents that work 49 hours or above agree that they feel burnout from work. Also shows that 43% of the respondents that work up to 40 hours per week disagree of the feeling of burnout, being the majority numbers in both comparisons. This table shows the direct correlation between burnout and average working hours per week. Putting this data together with previous studies (Buchheit *et al.*, 2016) shows that increase in work-family conflict is associated with job burnout, the assumption that higher working hours per week increase job burnout and work-family conflict. This can also be reinforced by the analysis of perception of WLB in the item 4.3.1 of this study, that the AWAs that improve time outside work, related to the policies such as Flexible Scheduling and Part-time Work, were related to the perception of increase in WLB (Buchheit *et al.*, 2016).

4.3.7 Perception of impact of work compared to age

The graphs below show the correlation between age and the perception of impact of the work of the employees, achieved from questions 23, 24 and 25 from the survey.

The age range chosen for this research is based in the segregation of the generations, taking into consideration Baby Boomers (56 or older), Generation X (39 to 55) and Generation Y (18 to 38). This segregation was made to observe how the different generations perceive the impact of their work influencing others. Figure 15 shows the perception of impact of their work in the problems of their clients.

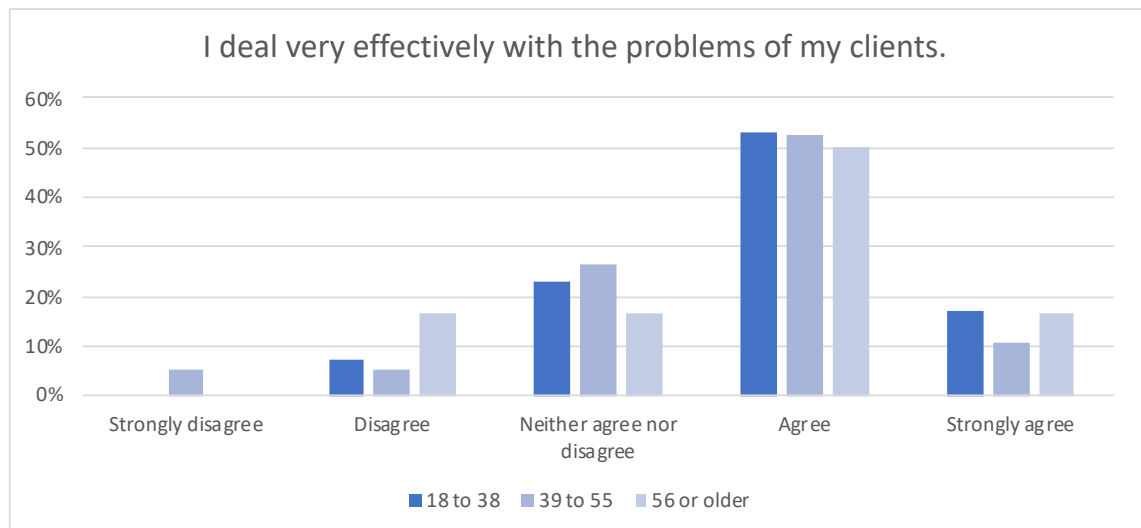


Figure 15: Q.23 - I deal very effectively with the problems of my clients (Buchheit et al., 2016)

In the case of Generation Y, their perception of dealing effectively with the problems of the clients was of 70%, being in line with their characteristics of personality for this generation, that is to be a hero and make difference (Jirasevijinda, 2018). The other generations also presented a high level of perception for this question, but the highest was for Generation Y.

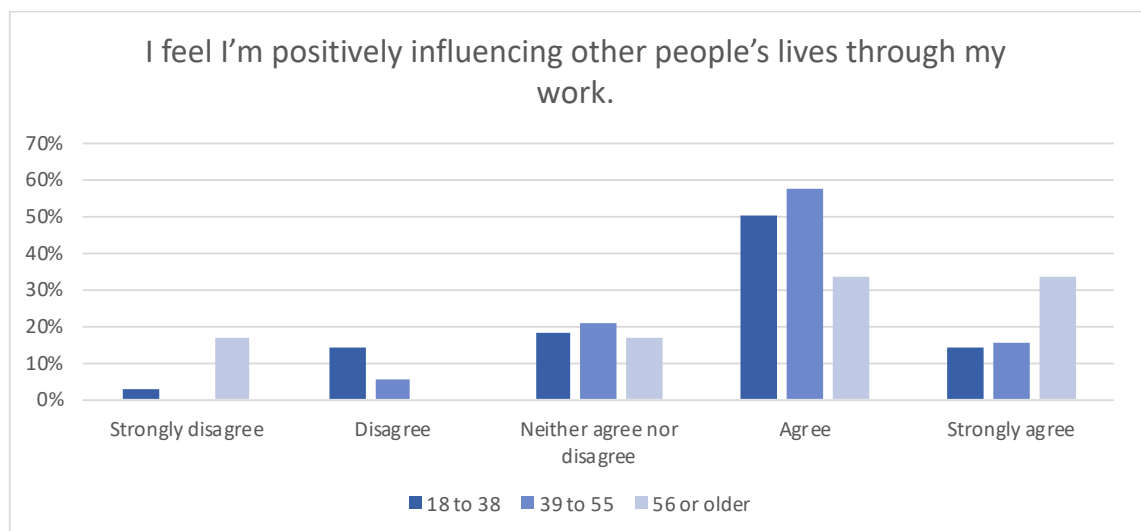


Figure 16: Q24 - I feel I'm positively influencing other people's lives through my work (Buchheit et al., 2016)

The goals for Generation X, characterized for independence and few rules (Jirasevijinda, 2018), what can be related as leaders characteristics, can be observed by the respondents that answered that are positively influencing other peoples through their

work, as shown on Figure 16 above, being 74% of the respondents, again, the majority between the respondents.

The summary of the answers can be observed on the table below.

Table 14: Perception of impact in other's lives

Age	18 - 38	39 - 55	56 / older	18 - 38	39 - 55	56 / older	18 - 38	39 - 55	56 / older
Question	23			24			25		
Strongly disagree	0%	5%	0%	3%	0%	17%	1%	0%	0%
Disagree	7%	5%	17%	14%	5%	0%	1%	16%	17%
Neither agree nor disagree	23%	26%	17%	19%	21%	17%	27%	21%	33%
Agree	53%	53%	50%	50%	58%	33%	53%	58%	33%
Strongly agree	17%	11%	17%	14%	16%	33%	17%	5%	17%

Table 14 shows a general perception of positive impact in the perception of other people's lives, with the respondents that answered that they 'agree' or 'strongly agree' to the questions 23, 24 and 25, in a range between 50% and 74%, what shows a general perception of impact in their clients or in other people's lives, and can be associated with self-actualization (Maslow and Green, 1943) and the importance of work accomplishments.

The text of questions 23, 24 and 25 is detailed below:

Table 15: Questions 23, 24 and 25

Question	Text
23	I deal very effectively with the problems of my clients.
24	I feel I'm positively influencing other people's lives through my work.
25	I can easily understand how my clients feel about things.

(Buchheit et al., 2016)

4.3.8 Open-Ended responses

It was provided to the respondents a field as an open-ended response to add any relevant information that was valid to this research and was not asked in the questionnaire.

The relevant responses that came from this question and their analysis are explained as follows:

Answer:

- "Covid-19 may skew your results. Also despite me feeling burnt out I actually love my job. I am well thought of and get very positive feedback. I don't get that from my kids!!"

Analysis:

The participant who provided the answer above pointed to the impact of COVID-19 (Citizensinformation.ie, n.d.) in the research, that was previously discussed in this study. If this responded answer this, the participant is aware of the influence of the pandemic situation, and felt the effects of the pandemic on their day-to-day activities (Gregory *et al.*, 2013). The importance of positive feedback, again relating their perceptions to the self-actualization Need, from Maslow's Hierarchy of Needs (DiMaggio, 2019), which improves motivation. The answer of the participant also said that positive feedback did not come from the kids, suggest an impact of having a dependent on WLB, and a correlation between the work environment being at home shared with kids during the pandemic.

Answer:

- “Work-life balance is the worst during busy season i.e. January to April. The rest of the year is still not the best but a lot better.”

Analysis:

This participants perception is affirmed by previous research, that shows an increase in average working hours during the busy season (Sweeney and Summers, 2002). Also, by saying that ‘Work-life balance is worst during busy season’, the participant supplement the previous findings that higher average working hours, due the busy season, decrease Work-life balance.

Answer:

- “In my last job, I had a good work-life balance throughout a regular week but I could not take a vacation due to the deadlines and responsibilities (only took 1 or 2 days off at a time).”

Analysis:

This participant assures to perceive a good WLB, despite not having proper periods for vacation. The specific policy was not validated by this study, since it was not considered as an AWA.

Answer:

- “Maybe the relationship with other colleagues in workplace, that's important can make a big difference”

Analysis:

The participant observed one item that was not listed in the questionnaire, that is the work environment. This can be considered an AWA, since the relationship with colleagues and the work environment can influence in job satisfaction (McGrandle, 2019).

Answer:

- “About healthy habit and routine, because is very difficult conciliate.”

Analysis:

This participant showed concern about healthy habits and routines. This can be observed in the case of consultants and external auditors, which jobs require constant travel to their clients and long working hours (Wynn and Rao, 2020) what makes difficult to conciliate the time spent at work, that can decrease WLB.

Answer:

- “I used to fell burnout on my previous job, right now I'm on new job that I can have work life balance, but I'm still adapting to this new routine”

Analysis :

For this participant, an interesting observation was made about the adapting periods in new jobs (Putnam *et al.*, 2014), which can also be stressing for new employees if the company does not have the right strategy for new employees.

4.4 Conclusion

This section contains the analysis of the main variables considered for the study, confirming the two hypotheses previously mentioned.

The first hypothesis could be verified and validated with the data collection and analysis, and the second hypothesis was inversed verified. The assumption that the author made was proven wrong for the second hypothesis.

The data gathered was also analysed through more simplistic statistics and analysis methods, in a way to reassure the author's hypothesis.

5 Concluding Thoughts on the Contribution of this Research, its Limitations and Suggestions for Further Research

5.1 Implications of Findings for the Research Questions

This work has two main Research Questions, that were both answered with the data gathering, data analysis and secondary data analysis.

The first Research question is: How employees perceive work-life balance policies effectiveness in companies?

This question was answered with the analysis of the perception of Work-life balance policies effectiveness compared to the perception of applicability of Alternative Work Arrangements by the companies.

This analysis showed that the employees perceive an increase in work-life balance quality when the company applies some AWAs, such as Flexible Scheduling and Part-time Work.

The second Research Question is: How employees perceive direct management engagement with WLB company's policies?

This Research Question was answered with the analysis of company support of AWAs and the perception of management engagement with these policies. This study proved that employees perceive management engagement for the AWAs Flexible Scheduling and Compressed Workweek.

5.2 Contributions and Limitations of the Research

5.2.1 Contributions of the Research

The contributions derived from this research are for both employees and employers.

The contributions for the employers are related to the confirmation of perception of an increase in WLB by the employees when companies support Alternative Work Arrangements such as Flexible Scheduling and Part-time Work. Also, it showed in numbers the percentage of employees of the accounting sector, the high level of burnout experienced by the employees, related to the average working hours required for this sector. Since the employees feel an improvement in WLB when companies apply these policies, it can decrease job burnout and consequently the turnover rates. This research is also relevant for managers, due to their importance in the support of the AWAs.

The contributions for the employees are related to confirmation of the increase in perception of WLB, and to which AWAs are effective to improve WLB. That is also possible to perceive the management support for the AWAs Flexible Scheduling and Compressed Workweek, being possible for the company and for the managers as facilitators to apply these AWAs. It is also interesting to the managers that they observe other types of AWAs and seek to improve the applicability of these policies, in a way to try to enhance Work-life balance quality to the team.

5.2.2 *Limitations of the Research*

This research was limited by the time to its complete application, being approximately three months to the confection and application of the survey and data analysis.

There was also the limitation of the impossibility to reach companies directly to data gathering, due to the implementation of lockdown (correspondent, 2020).

The COVID-19 situation also may have skewed the results (Gregory *et al.*, 2013), since the perception of WLB by the employees at home, as the new work environment is not the same as the usual work environment provided by offices, and one of the AWAs is work from home, what now is the rule for employees (Citizensinformation.ie, n.d.), not an AWA anymore.

5.3 **Recommendations for Practice**

The recommendations are that companies search for ways to improve the perception and effective Work-Life Balance to their employees, through the implementation of Alternative Work Arrangements, being the ones used in this study, that are also validated by other studies (Buchheit *et al.*, 2016), but also seeking for employees suggestions, in a way that can be observed the needs of the employees for the company, and in general for the sector studied, being able to adapt to the employees' needs (Putnam *et al.*, 2014).

For the perception of the management engagement with WLB, the recommendations are to provide training for the managers (Putnam *et al.*, 2014) about the proper implementation of these policies, with a focus to observe the organizational culture of the company, since the work environment is related to WLB (McGrandle, 2019) in relation to organizational culture and physical structure (Samani *et al.*, 2015). In this

case, there must be made a process of training managers and adapting companies culture, so that the WLB policies can be applied.

Also, some strategies should be sought concerning new employees for the company, seeking to improve WLB for new arrivals in the company and analyse possible contributions that a new employee can have about different AWAs, to improve the already existing ones in the company.

Another improvement for companies is to verify and measure the real applicability of the existing norms and AWAs, in some cases, the company have the policies, but they are not applied.

5.4 Recommendations for Future Research

Considering that one of the constraints of producing this academic thesis is time, if the researcher had additional time, the remaining data gathered could be subjected to more in-depth inferential tests, what could bring more outputs.

Another point that could be explored with this research is the perception of Work-life balance between the relatives of the participants, being the ones that would be part of the ‘non-work time’ of the respondent. This additional information would return an understanding from the point of view of their partners and even friends.

Since this study is dealing with the perception of the employees, a deeper study could be conducted with the measurement of the outputs for the companies, such as increase in productivity and decrease in turnover rates (Byrne, 2005).

5.5 Final Conclusion and Reflections

This study proved that Work-life balance perception is impacted by organizational support to the implementation of Alternative Work Arrangements, such as Flexible Scheduling and Part-time Work. In a way that the companies from the accounting and auditing sector that implement these policies will improve the perception of Work-Life Balance for their employees and less job burnout. The correlation for the other AWAs could not be verified by this study.

There was also perceived the impact of management support for the implementation of the AWAs Flexible Scheduling and Compressed Workweek, being the policies that the employees perceive as being supported by the managers.

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Appendices

Appendix A - Plain Language Statement, Informed Consent Form and

Page 1 of the Questionnaire

Analysis of perception of Work-Life Balance in Accounting/Auditing Companies in the Republic of Ireland

Consent Forms - 'Plain Language Statement' and 'Informed Consent Form'

My name is Talita Cavalcante Silva, I am a Masters Student at Griffith College Dublin and this research is a requirement for completing my course.

This research aims to understand the employee's perceived effectiveness of Work-Life Balance practices in Ireland. All the information provided is confidential and will only be accessed by me. The information provided for this study will not allow the identification of the participants. All the data provided will be stored in a secure server and destroyed within six months. The estimated time of response for the questionnaire is approximately 6 minutes.

There's no sensitive information or risk in answering this survey, but as a participant, you have the right to withdraw from the Research Study at any point. If you have any queries about the confidentiality of this research and wish to get in touch with the Research Ethics Committee, the contact is as follows:

Research Ethics Committee: Dr Garrett Ryan

Phone: + 353 1 416 3324

E-mail: garrett.ryan@griffith.ie

If you wish to get in touch with me to clarify any questions, please contact me at

Phone: +353 83 3947499

E-mail: talita.cavalcantesilva@student.griffith.ie

Thanks

Talita Cavalcante Silva

* 1. I have read the Consent Forms.

☐ Yes

☐ No

* 2. I am aware that I may withdraw from the research study at any point.

☐ Yes

☐ No

* 3. The information provided is clear.

☐ Yes

☐ No (Please contact me through talita.cavalcantesilva@student.griffith.ie for clarification)

* 4. I am aware that I would be kept anonymous in the study.

☐ Yes

☐ No

This research is directed to accounting/auditing professionals in the Republic of Ireland if you fit in this profile, I appreciate your time to answer these questions.

Appendix A – Page 2 of the Questionnaire

* 5. I am an accounting/auditing professional resident in the Republic of Ireland.

☐ Yes

☐ No

Analysis of perception of Work-Life Balance in Accounting/Auditing Companies in the
Republic of Ireland

Demographic Questions

This research is directed to accounting/auditing professionals in the Republic of Ireland if you fit in this profile, I appreciate your time to answer these questions.

* 6. What is your gender?

- ☐ Male
☐ Female

* 7. What is your age?

- ☐ 18 to 38
☐ 39 to 55
☐ 56 or older

* 8. What is your average number of working hours per week?

- ☐ Until 40
☐ Between 41 and 48
☐ 49 or above

* 9. Which of the following best describes your current relationship status?

- ☐ Single
☐ Married

* 10. Do you have dependent children, relatives or any other individuals?

- ☐ Yes
☐ No

Analysis of perception of Work-Life Balance in Accounting/Auditing Companies in the Republic of Ireland

Analysis of Perceived Organizational Support for Alternative Work Arrangements (AWA)

Consider Alternative Work Arrangements as a kind of compensation applied by companies to improve Work-Life Balance.

* 11. To what extent do you believe that your organization would support you if you used the following alternative work arrangements?

	Not Supportive at All	Not Supportive	Neutral	Supportive	Very Supportive
Flexible Scheduling	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Part-time Work	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Compressed Workweek	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Telecommuting	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Work from home	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Fun at workplace	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Special leave (e.g. Study leave)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Banked hours	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other (specified below)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Other (please specify)

* 12. To what extent do you believe that your supervisor/manager would support you in the use of any of the work arrangements previously mentioned?

- ☐ Strongly agree
 ☐ Disagree
- ☐ Agree
 ☐ Strongly disagree
- ☐ Neither agree nor disagree

Analysis of perception of Work-Life Balance in Accounting/Auditing Companies in the Republic of Ireland

Work-life balance measure

For the purpose of this study, consider 'Work-Life Balance' as the balance between the time you spend in work activities and non-work activities.

To answer the next questions, please consider the following:

When I reflect over my work and non-work activities (your regular activities outside of work such as family, friends, sports, study, etc.), over the past six months, I conclude that:

* 13. I currently have a good balance between the time I spend at work and the time I have available for non-work activities.

- | | |
|--|---|
| <input type="radio"/> Strongly agree | <input type="radio"/> Disagree |
| <input type="radio"/> Agree | <input type="radio"/> Strongly disagree |
| <input type="radio"/> Neither agree nor disagree | |

* 14. I have difficulty balancing my work and non-work activities.

- | | |
|--|---|
| <input type="radio"/> Strongly agree | <input type="radio"/> Disagree |
| <input type="radio"/> Agree | <input type="radio"/> Strongly disagree |
| <input type="radio"/> Neither agree nor disagree | |

* 15. I feel that the balance between my work demands and non-work activities is currently about right.

- | | |
|--|---|
| <input type="radio"/> Strongly agree | <input type="radio"/> Disagree |
| <input type="radio"/> Agree | <input type="radio"/> Strongly disagree |
| <input type="radio"/> Neither agree nor disagree | |

* 16. Overall, I believe that my work and non-work life are balanced.

- | | |
|--|---|
| <input type="radio"/> Strongly agree | <input type="radio"/> Disagree |
| <input type="radio"/> Agree | <input type="radio"/> Strongly disagree |
| <input type="radio"/> Neither agree nor disagree | |

* 17. The demands of my work interfere with my personal life (home, family, or leisure time).

- | | |
|--|---|
| <input type="radio"/> Strongly agree | <input type="radio"/> Disagree |
| <input type="radio"/> Agree | <input type="radio"/> Strongly disagree |
| <input type="radio"/> Neither agree nor disagree | |

Appendix A – Page 6 of the Questionnaire

* 18. The time demands of my job make it difficult to attend to home, family, or personal responsibilities.

☐ Strongly agree

☐ Disagree

☐ Agree

☐ Strongly disagree

☐ Neither agree nor disagree

* 19. The demands of my job make it difficult to be relaxed at home and with friends.

☐ Strongly agree

☐ Disagree

☐ Agree

☐ Strongly disagree

☐ Neither agree nor disagree

Analysis of perception of Work-Life Balance in Accounting/Auditing Companies in the
Republic of Ireland

Analysis of Employee Burnout

Consider Employee Burnout as conditions caused to employees due to high work demands and hard-working conditions (i.e. emotional exhaustion, reduced personal accomplishment, and depersonalization).

* 20. I feel emotionally drained from my work.

☐ Strongly agree

☐ Disagree

☐ Agree

☐ Strongly disagree

☐ Neither agree nor disagree

* 21. I feel used up at the end of the workday.

☐ Strongly agree

☐ Disagree

☐ Agree

☐ Strongly disagree

☐ Neither agree nor disagree

* 22. I feel burned out from my work.

☐ Strongly agree

☐ Disagree

☐ Agree

☐ Strongly disagree

☐ Neither agree nor disagree

* 23. I deal very effectively with the problems of my clients.

☐ Strongly agree

☐ Disagree

☐ Agree

☐ Strongly disagree

☐ Neither agree nor disagree

* 24. I feel I'm positively influencing other people's lives through my work.

☐ Strongly agree

☐ Disagree

☐ Agree

☐ Strongly disagree

☐ Neither agree nor disagree

* 25. I can easily understand how my clients feel about things.

☐ Strongly agree

☐ Disagree

☐ Agree

☐ Strongly disagree

☐ Neither agree nor disagree

26. Is that anything else that is important that was not asked in this survey? What do you have to say about it?

Thank you for your time to respond to this survey, all the information provided is confidential and no identification of the participants is possible with the data provided.

Appendix B – Announcement of survey on LinkedIn

Hello,

My name is Talita Cavalcante Silva and I'm a Masters Student in Griffith College Dublin.

This is a survey for my final research project, about the Accounting/Auditing sector in Ireland, so if you are a professional in this field and is willing to help me with that, I would be absolutely grateful if you would take 5 minutes of your time to participate in this survey.

All the data provided is classified and the information provided don't allow the identification of the participants.

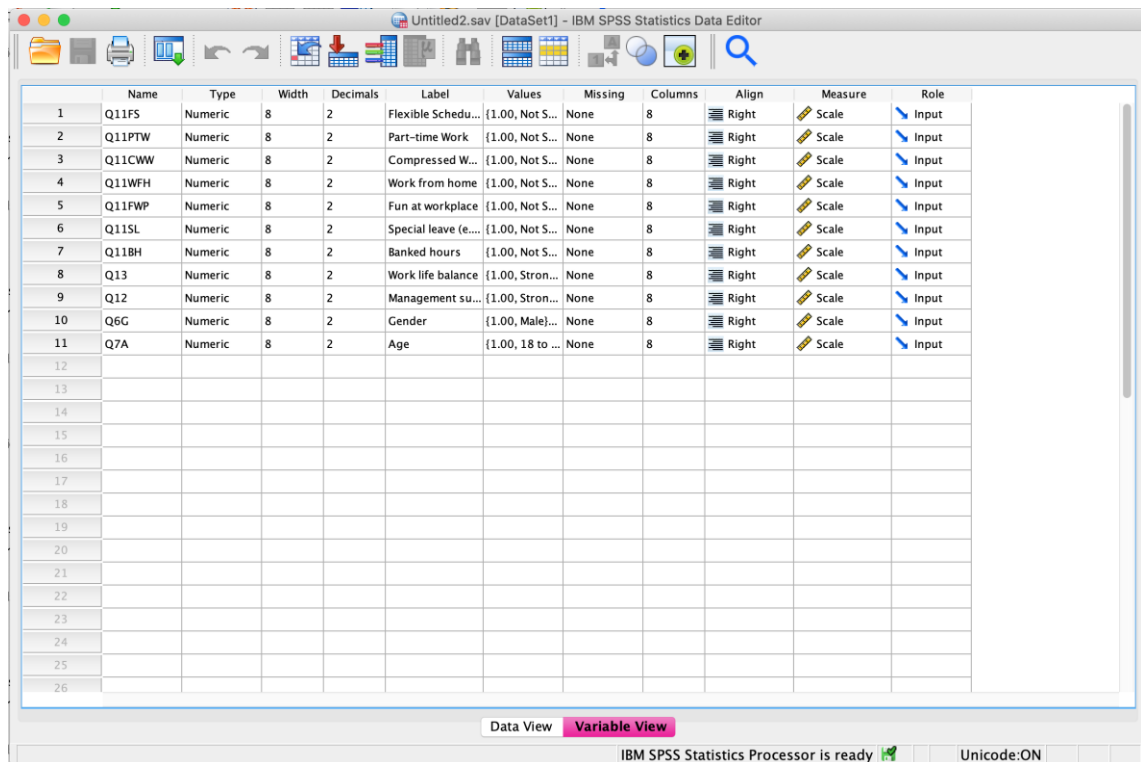
Thank you so much!

This is the link for the survey:

<https://www.surveymonkey.com/r/ZTVTQRQ>

Appendix C – Screenshot of data input on SPSS

SPSS Variable View

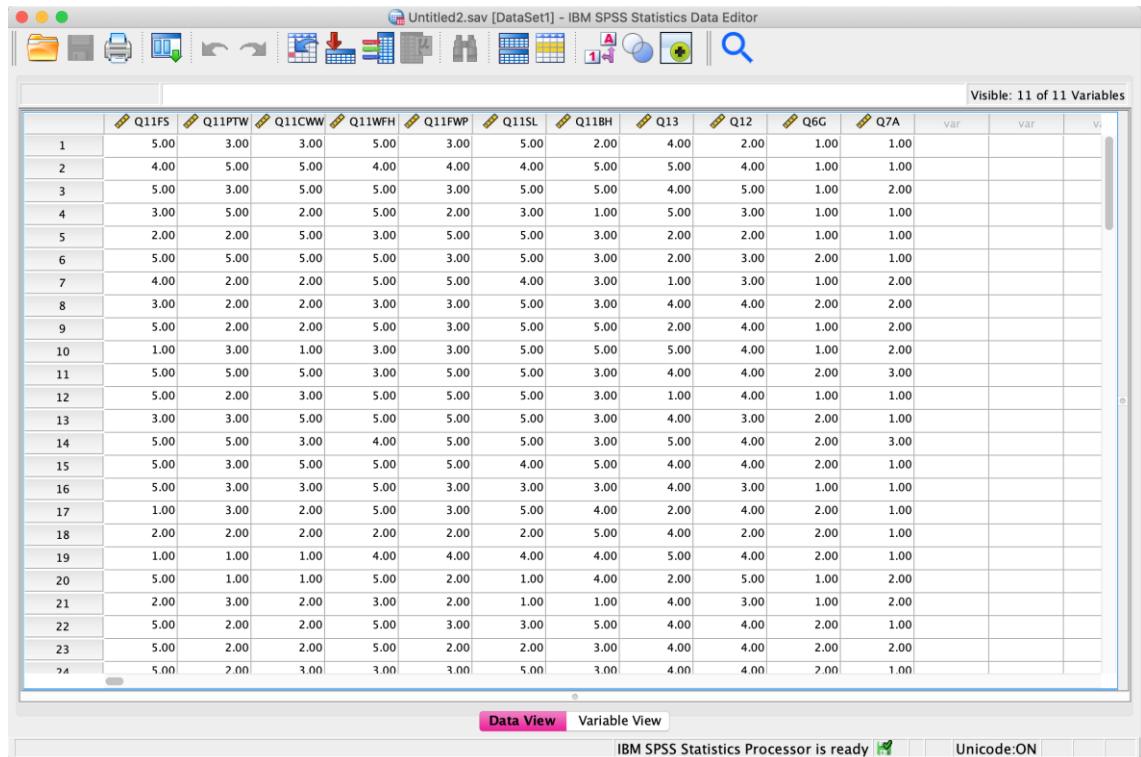


Variable View

	Name	Type	Width	Decimals	Label	Values	Missing	Columns	Align	Measure	Role
1	Q11FS	Numeric	8	2	Flexible Schedu...	{1.00, Not S...	None	8	Right	Scale	Input
2	Q11PTW	Numeric	8	2	Part-time Work	{1.00, Not S...	None	8	Right	Scale	Input
3	Q11CWW	Numeric	8	2	Compressed W...	{1.00, Not S...	None	8	Right	Scale	Input
4	Q11WFH	Numeric	8	2	Work from home	{1.00, Not S...	None	8	Right	Scale	Input
5	Q11FWP	Numeric	8	2	Fun at workplace	{1.00, Not S...	None	8	Right	Scale	Input
6	Q11SL	Numeric	8	2	Special leave (e...	{1.00, Not S...	None	8	Right	Scale	Input
7	Q11BH	Numeric	8	2	Banked hours	{1.00, Not S...	None	8	Right	Scale	Input
8	Q13	Numeric	8	2	Work life balance	{1.00, Stron...	None	8	Right	Scale	Input
9	Q12	Numeric	8	2	Management su...	{1.00, Stron...	None	8	Right	Scale	Input
10	Q6G	Numeric	8	2	Gender	{1.00, Male}...	None	8	Right	Scale	Input
11	Q7A	Numeric	8	2	Age	{1.00, 18 to ...	None	8	Right	Scale	Input
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											

IBM SPSS Statistics Processor is ready Unicode:ON

SPSS Data View



Visible: 11 of 11 Variables

	Q11FS	Q11PTW	Q11CWW	Q11WFH	Q11FWP	Q11SL	Q11BH	Q13	Q12	Q6G	Q7A	var	var	vi
1	5.00	3.00	3.00	5.00	3.00	5.00	2.00	4.00	2.00	1.00	1.00			
2	4.00	5.00	5.00	4.00	4.00	4.00	5.00	5.00	4.00	1.00	1.00			
3	5.00	3.00	5.00	5.00	3.00	5.00	5.00	4.00	5.00	1.00	2.00			
4	3.00	5.00	2.00	5.00	2.00	3.00	1.00	5.00	3.00	1.00	1.00			
5	2.00	2.00	5.00	3.00	5.00	5.00	3.00	2.00	2.00	1.00	1.00			
6	5.00	5.00	5.00	5.00	3.00	5.00	3.00	2.00	3.00	2.00	1.00			
7	4.00	2.00	2.00	5.00	5.00	4.00	3.00	1.00	3.00	1.00	2.00			
8	3.00	2.00	2.00	3.00	3.00	5.00	3.00	4.00	4.00	2.00	2.00			
9	5.00	2.00	2.00	5.00	3.00	5.00	5.00	2.00	4.00	1.00	2.00			
10	1.00	3.00	1.00	3.00	3.00	5.00	5.00	5.00	4.00	1.00	2.00			
11	5.00	5.00	5.00	3.00	5.00	5.00	3.00	4.00	4.00	2.00	3.00			
12	5.00	2.00	3.00	5.00	5.00	5.00	3.00	1.00	4.00	1.00	1.00			
13	3.00	3.00	5.00	5.00	5.00	5.00	3.00	4.00	3.00	2.00	1.00			
14	5.00	5.00	3.00	4.00	5.00	5.00	3.00	5.00	4.00	2.00	3.00			
15	5.00	3.00	5.00	5.00	5.00	4.00	5.00	4.00	4.00	2.00	1.00			
16	5.00	3.00	3.00	5.00	3.00	3.00	3.00	4.00	3.00	1.00	1.00			
17	1.00	3.00	2.00	5.00	3.00	5.00	4.00	2.00	4.00	2.00	1.00			
18	2.00	2.00	2.00	2.00	2.00	2.00	5.00	4.00	2.00	2.00	1.00			
19	1.00	1.00	1.00	4.00	4.00	4.00	4.00	5.00	4.00	2.00	1.00			
20	5.00	1.00	1.00	5.00	2.00	1.00	4.00	2.00	5.00	1.00	2.00			
21	2.00	3.00	2.00	3.00	2.00	1.00	1.00	4.00	3.00	1.00	2.00			
22	5.00	2.00	2.00	5.00	3.00	3.00	5.00	4.00	4.00	2.00	1.00			
23	5.00	2.00	2.00	5.00	2.00	2.00	3.00	4.00	4.00	2.00	2.00			
24	5.00	2.00	3.00	3.00	3.00	5.00	3.00	4.00	4.00	2.00	1.00			

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